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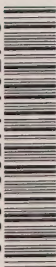
PRELIMINARY TAXATION STATISTICS

STATISTIQUE FISCALE PRÉLIMINAIRE

Analyzing the Returns of
INDIVIDUALS for the
1973
TAXATION YEAR

Analyse des déclarations
des PARTICULIERS pour
L'ANNÉE D'IMPOSITION
1973

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REVENUE CANADA, TAXATION
REVENU CANADA, IMPÔT

PRELIMINARY TAXATION STATISTICS STATISTIQUE FISCALE PRÉLIMINAIRE

Analyzing 1973 Individual Tax Returns

Analyse des déclarations T1 d'impôt sur le revenu
des particuliers pour 1973

Authorized for Publication by

THE HONOURABLE RON BASFORD

Minister of Revenue Canada

Publication autorisée par

L'HONORABLE RON BASFORD

Ministre du Revenu Canada

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INTRODUCTION

In the summer of each year, Revenue Canada, Taxation issues its annual publication, "Taxation Statistics", analyzing Individual Income Tax Returns assessed during the previous calendar year. The data compiled for these books is based on a stratified systematic sample of income tax returns, assessed prior to December 31 of the previous year. This sample nears completion in the fall of each year, so it is felt that tabulations produced at that time would be useful since they could be published six months prior to the final version of "Taxation Statistics". To this end, "Preliminary Taxation Statistics" analyzing 1973 tax returns has been produced based on the near-complete sample collected for the 1975 edition of "Taxation Statistics".

The last day for filing 1973 T1 returns without penalty was May 21, 1974; however, all returns processed to December 31, 1974 will continue to be sampled and represented in the 1975 edition of "Taxation Statistics". Returns processed and sampled before October 8, 1974 are represented in this book giving an estimated coverage of 95% of all 1973 tax returns that will be processed before December 31, 1974. It is believed that at this point close to 100% coverage of simple tax returns containing only items such as wages and salaries, bank interest, and personal exemptions is obtained while at the opposite end, complex returns with self-employment or investment income with related deductions are covered to a lesser extent (although over 90% coverage is obtained).

The book consists of eleven condensed tables, taken from Part I of "Taxation Statistics". The same fifty-five items have been accumulated as will be presented in the final version but the income classes and occupation groups have been broadened. These tables are followed by a description of the sampling system and the various statistical items with a brief description of each table. These descriptions are provided for your information; please consult this documentation to avoid misinterpretation of the data that is presented here.

AVANT-PROPOS

Revenu Canada, Impôt, publie chaque été la brochure «Statistique fiscale» où sont analysées les déclarations d'impôt sur le revenu de particuliers qui ont fait l'objet de cotisations lors de l'année civile précédente. Il recueille les données utilisées à cette fin en analysant systématiquement un échantillon stratifié de déclarations dont les cotisations ont été établies avant le 31 décembre de l'année précédente. Comme cette analyse actuelle est pratiquement terminée en automne et que les tableaux produits à cette époque sont disponibles six mois avant la parution de la version finale de «Statistique fiscale», le Ministère a jugé qu'il serait utile de les publier, c'est ainsi que la brochure «Statistique fiscale préliminaire», où sont analysées les déclarations d'impôt de 1973, a été établie à partir des données recueillies dans la presque totalité des déclarations échantillonnées aux fins de la brochure «Statistique fiscale», édition 1975.

La date limite de production des déclarations T1 pour 1973 était le 21 mai 1974; le Ministère continuera toutefois à prélever des échantillons parmi toutes les déclarations traitées jusqu'au 31 décembre 1974 afin d'en rendre compte dans la brochure «Statistique fiscale», édition 1975. La présente brochure, qui tient compte des déclarations traitées et échantillonnées avant le 8 octobre, vise approximativement 95% de toutes les déclarations de 1973 qui seront traitées avant le 31 décembre 1974; on estime qu'actuellement les statistiques couvrent presque 100% des déclarations simples où les postes ne concernent que les traitements, les salaires, les intérêts bancaires et les exemptions personnelles, alors qu'elles visent un pourcentage moins élevé (néanmoins supérieur à 90%) des déclarations complexes où figurent des revenus de placements, des revenus de personnes établies à leur propre compte et les déductions connexes.

La brochure comprend onze tableaux récapitulatifs extraits de la Partie I de «Statistique fiscale»; elle renferme les cinquante-cinq postes qui figureront dans la version finale de l'autre brochure, mais les catégories de revenus et les catégories professionnelles ont été élargies. On y trouve, à la suite des tableaux, une description du système d'échantillonnage utilisé et des divers postes statistiques ainsi que quelques remarques succinctes au sujet de chaque tableau; vous êtes priés de consulter ces notes destinées à éviter une mauvaise interprétation des données.

E. B. ARMSTRONG
*Deputy Minister of
Revenue Canada, Taxation*

*Sous-ministre de
Revenu Canada, Impôt,
E. B. ARMSTRONG*

GENERAL STATEMENT BY PROVINCE—ÉTAT GÉNÉRAL, PAR PROVINCE

1973 TAXATION YEAR (All money figures in millions of dollars)—ANNÉE D'IMPOSITION 1973 (En millions de dollars)

| | Number of Returns <i>Nombre de déclarations</i> | Total Income <i>Revenu total</i> | Total Exemptions and Deductions <i>Exemptions et déductions totales</i> | Taxable Income (1) <i>Revenu imposable (1)</i> | Federal Income Tax Payable <i>Impôt fédéral sur revenu</i> | Provincial Income Tax Payable <i>Impôt provincial sur revenu à payer</i> | Total Tax Payable <i>Impôt total à payer</i> | CPP Contribu- tions by Individuals <i>Cotisations pour RPC par les particuliers</i> | Unemploy- ment Insurance Premiums <i>Primes d'assurance- chômage</i> |
|--|--|--|---|---|--|--|---|---|--|
|--|--|--|---|---|--|--|---|---|--|

Taxable Returns — Déclarations imposables

| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
|-----------------------------|-----------|----------|----------|----------|---------|---------|---------|-------|-------|
| Nfld.-T.-N. | 146,687 | 1,049.8 | 467.6 | 582.6 | 107.9 | 44.1 | 152.0 | 9.9 | 5.8 |
| P.E.I.-Î.P.-É. | 33,694 | 221.8 | 101.3 | 120.7 | 21.5 | 8.9 | 30.4 | 2.2 | 1.1 |
| N.S.-N.-É. | 276,338 | 2,077.0 | 869.1 | 1,209.2 | 224.8 | 97.3 | 322.1 | 19.3 | 11.1 |
| N.B.-N.-B. | 211,560 | 1,487.5 | 652.7 | 835.4 | 151.1 | 71.4 | 222.6 | 14.1 | 8.1 |
| Quebec—Québec | 1,987,059 | 17,235.5 | 6,278.1 | 10,963.0 | 1,599.9 | | 1,599.9 | | 90.7 |
| Ontario | 3,448,274 | 30,873.4 | 10,581.8 | 20,305.2 | 4,128.8 | 1,374.5 | 5,503.3 | 251.3 | 151.6 |
| Manitoba | 380,398 | 3,003.0 | 1,188.0 | 1,816.8 | 344.2 | 162.7 | 506.8 | 28.0 | 15.1 |
| Saskatchewan | 298,920 | 2,429.5 | 983.4 | 1,447.3 | 271.1 | 120.1 | 391.2 | 24.4 | 9.3 |
| Alberta | 640,974 | 5,486.4 | 2,026.2 | 3,462.5 | 683.3 | 270.3 | 953.6 | 48.7 | 25.7 |
| B.C.-C.B. | 992,909 | 8,943.1 | 3,075.9 | 5,869.5 | 1,177.2 | 392.1 | 1,569.3 | 71.0 | 42.5 |
| N.W.T.-T.N.-O. | 13,105 | 118.8 | 39.7 | 79.1 | 21.0 | | 21.0 | 1.0 | .6 |
| Yukon | 8,682 | 80.6 | 25.3 | 55.4 | 14.8 | | 14.8 | .6 | .4 |
| Non-Residents-Non-Résidents | 13,809 | 144.7 | 49.8 | 95.1 | 26.0 | | 26.1 | 1.1 | .5 |

CANADA..... 8,452,409 73,151.1 26,339.0 46,841.6 8,771.7 2,541.5 11,313.2 471.6 362.7

Non-Taxable Returns — Déclarations non imposables

| | | \$ | \$ | \$ | | | \$ | \$ |
|-----------------------------|---------|---------|---------|-------|--|--|-----|-----|
| Nfld.-T.-N. | 44,859 | 73.1 | 112.2 | .3 | | | .5 | .3 |
| P.E.I.-Î.P.-É. | 12,199 | 20.7 | 31.1 | .4 | | | .2 | .1 |
| N.S.-N.-É. | 79,362 | 126.6 | 191.8 | 2.5 | | | .8 | .5 |
| N.B.-N.-B. | 67,657 | 103.6 | 161.4 | 1.6 | | | .6 | .4 |
| Quebec—Québec | 723,338 | 1,516.6 | 1,838.0 | 124.5 | | | | 5.9 |
| Ontario | 978,344 | 1,380.0 | 2,353.4 | 51.6 | | | 6.8 | 4.0 |
| Manitoba | 129,510 | 194.2 | 321.8 | 5.3 | | | 1.4 | .6 |
| Saskatchewan | 92,730 | 157.9 | 245.6 | 6.6 | | | 1.7 | .5 |
| Alberta | 161,260 | 239.0 | 398.9 | 8.2 | | | 2.3 | 1.0 |
| B.C.-C.B. | 193,758 | 297.9 | 452.5 | 10.1 | | | 1.7 | 1.1 |
| N.W.T.-T.N.-O. | 3,790 | 5.1 | 9.5 | | | | | |
| Yukon | 1,525 | 2.1 | 3.4 | | | | | |
| Non-Residents-Non-Résidents | 5,644 | 4.0 | 27.2 | .2 | | | .1 | |

CANADA..... 2,493,976 4,120.9 6,146.7 211.4 16.2 14.4

All Returns — Toutes les déclarations

| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
|-----------------------------|-----------|----------|----------|----------|---------|---------|---------|-------|-------|
| Nfld.-T.-N. | 191,546 | 1,122.9 | 579.9 | 582.9 | 107.9 | 44.1 | 152.0 | 10.4 | 6.1 |
| P.E.I.-Î.P.-É. | 45,893 | 242.5 | 132.4 | 121.0 | 21.5 | 8.9 | 30.4 | 2.4 | 1.2 |
| N.S.-N.-É. | 355,700 | 2,203.5 | 1,061.0 | 1,211.7 | 224.8 | 97.3 | 322.1 | 20.1 | 11.6 |
| N.B.-N.-B. | 279,217 | 1,591.1 | 814.1 | 837.0 | 151.1 | 71.4 | 222.6 | 14.7 | 8.5 |
| Quebec—Québec | 2,710,397 | 18,752.1 | 8,116.1 | 11,087.5 | 1,599.9 | | 1,599.9 | | 96.6 |
| Ontario | 4,426,618 | 32,253.4 | 12,935.2 | 20,356.8 | 4,128.8 | 1,374.5 | 5,503.3 | 258.2 | 155.6 |
| Manitoba | 509,908 | 3,197.2 | 1,509.7 | 1,822.1 | 344.2 | 162.7 | 506.8 | 29.4 | 15.7 |
| Saskatchewan | 391,650 | 2,587.4 | 1,229.0 | 1,453.9 | 271.1 | 120.1 | 391.2 | 26.1 | 9.8 |
| Alberta | 802,234 | 5,725.4 | 2,425.1 | 3,470.7 | 683.3 | 270.3 | 953.6 | 51.1 | 26.7 |
| B.C.-C.B. | 1,186,667 | 9,241.0 | 3,528.5 | 5,879.6 | 1,177.2 | 392.1 | 1,569.3 | 72.6 | 43.6 |
| N.W.T.-T.N.-O. | 16,895 | 123.9 | 49.2 | 79.1 | 21.0 | | 21.0 | 1.0 | .7 |
| Yukon | 10,207 | 82.7 | 28.7 | 55.4 | 14.8 | | 14.8 | .7 | .4 |
| Non-Residents-Non-Résidents | 19,453 | 148.7 | 77.0 | 95.2 | 26.0 | | 26.1 | 1.1 | .6 |

CANADA..... 10,946,385 77,272.0 32,485.7 47,053.0 8,771.7 2,541.5 11,313.2 487.8 377.1

(1) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances. While taxable income is recorded on some non-taxable returns, no tax is payable in such cases after the application of tax adjustments and tax credits.

Note: See page 49 and following for a description of this table and of all items of data.

(1) Le revenu imposable établi n'est pas égal au revenu total moins toutes les exemptions et les déductions parce que certaines déclarations, dans lesquelles les exemptions et les déductions dépassent le revenu total, sont assujetties à l'impôt (à l'égard de paiements forfaitaires), mais le revenu imposable est indiqué comme étant néant dans de tels cas. Bien que certaines déclarations non imposables font état d'un revenu imposable, aucun impôt n'est à payer en pareils cas après l'application des redressements et des dégrèvements d'impôt.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLE B

ALL RETURNS BY INCOME CLASSES

1973 TAXATION YEAR (All money figures in thousands of dollars)

| ITEM | POSTE | Less than \$1,000 Moins de \$1,000 | | \$1,000 to-\$1,500 | |
|---|---|--|--|--|--|
| | | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations |
| Number of Taxable Returns | 1 | 17,655 | 17,655 | 13,659 | 13,659 |
| Number of Non-Taxable Returns | 2 | | 734,630 | | 594,002 |
| Total Number of Returns | 3 | 17,655 | 752,285 | 13,659 | 607,661 |
| Sources of Income | Sources de revenu | \$ | \$ | \$ | \$ |
| Wages and Salaries | Salaires et traitements | 7,921 | 288,851 | 13,136 | 399,663 |
| Commissions from Employment | Commissions d'emplois | 91 | 1,537 | 9 | 1,481 |
| Other Employment Earnings | Autres gains provenant d'un emploi | 99 | 3,364 | 104 | 5,305 |
| Unemployment Insurance Benefits | Prestations d'assurance-chômage | 161 | 32,074 | 896 | 57,923 |
| Old Age Pension | Pension de vieillesse | 18 | 9,216 | 1,414 | 208,574 |
| CPP or QPP Benefits | Prestations du RPC ou RRQ | 59 | 6,337 | 114 | 13,291 |
| Other Pensions or Superannuation | Autres pensions ou pensions de retraite | 203 | 3,031 | 98 | 7,319 |
| Net Business Income | Revenu net d'entreprise | 978- | 51,640- | 171 | 8,193 |
| Net Professional Income | Revenu net de professions | 36 | 3,137 | 35 | 2,134 |
| Net Commission Income | Revenu net de commissions | 28- | 1,098 | 3 | 499 |
| Net Farming or Fishing Income | Revenu net d'agriculture ou de pêche | 754- | 72,482- | 175 | 3,106 |
| Taxable Amount of Dividends | Montant imposable des dividendes | 36 | 2,841 | | 2,159 |
| Bond Interest | Intérêt obligatoire | 147 | 4,220 | 84 | 4,663 |
| Bank Interest | Intérêt bancaire | 208 | 20,335 | 336 | 23,103 |
| Mortgage Interest | Intérêt hypothécaire | 77 | 3,474 | 72 | 2,567 |
| Income from Trusts | Revenu de fiducies | 75 | 1,120 | | 734 |
| Annuity Income | Revenu de rentes | | 279 | 1 | 330 |
| Other Canadian Investment Income | Autres placements au Canada | 9 | 1,155 | 12 | 862 |
| Foreign Investment Income | Revenu de placements à l'étranger | 2 | 360 | 55 | 149 |
| Net Rental Income | Revenu net de location | 92 | 9,346- | 8 | 3,969 |
| Net Taxable Capital Gains | Gains nets en capital imposables | 31- | 1,353 | 24 | 284 |
| Miscellaneous Income | Revenus divers | 50 | 6,719 | 213 | 11,173 |
| Total Income Assessed | Total du revenu imposé | 7,494 | 257,032 | 16,959 | 757,483 |
| Personal Exemptions | Exemptions personnelles | | | | |
| Basic Personal Exemption | Exemption personnelle de base | 20,419 | 1,184,318 | 13,997 | 961,099 |
| Age and Disability Exemptions | Ex. en raisons d'âge et d'invalidité | 27 | 22,170 | 1,203 | 185,507 |
| Married or Equivalent Exemption | Exemption de marié ou l'équivalent | 571 | 67,948 | 477 | 43,945 |
| Wholly Dependent Children | Enfants entièrement à charge | 376 | 37,377 | 279 | 13,187 |
| Other Dependants Exemption | Ex. pour autres personnes à charge | | 100 | 2 | 169 |
| Education Deduction | Déduction relative aux études | 85 | 3,144 | 106 | 3,776 |
| Total Personal Exemptions | Total des exemptions personnelles | 21,479 | 1,315,058 | 16,064 | 1,207,682 |
| Deductions | Déductions | | | | |
| CPP or QPP Contributions | Cotisations au RPC ou RRQ | 31 | 827 | 104 | 2,701 |
| Unemployment Insurance Premiums | Primes d'assurance-chômage | 55 | 1,833 | 102 | 2,814 |
| Registered Pension Plan Contributions | Contributions à un régime enregistré | | | | |
| Retirement Savings Plan Premiums | de pensions | 21 | 512 | 12 | 530 |
| Union and Professional Dues | Primes d'épargne-retraite | 1 | 268 | 2 | 175 |
| Tuition Fees | Cotisations syndicales et prof. | 25 | 506 | 12 | 820 |
| Child Care Expenses | Frais de scolarité | 177 | 9,443 | 357 | 20,286 |
| General Expense Allowance | Frais de garde d'enfants | 71 | 862 | 14 | 1,137 |
| Other Expenses of Employment | Allocation pour frais généraux | 214 | 7,971 | 389 | 11,692 |
| Standard Deductions | Autres frais professionnels | 22 | 364 | 14 | 279 |
| Medical Claims | Déductions uniformes | 1,757 | 74,983 | 1,360 | 60,301 |
| Charitable Donations | Réclamations de frais médicaux | 3 | 371 | 4 | 364 |
| Other Deductions | Dons de charité | | 120 | 3 | 542 |
| | Autres déductions | 36 | 14,464 | 95 | 3,967 |
| Total Deductions (Items 34-46) | Total des déductions (Postes 34 à 46) | 2,412 | 112,525 | 2,468 | 105,606 |
| Taxable Income Assessed | Revenu imposable établi | 1,526 | 1,831 | 3,817 | 4,196 |
| Federal Tax Payable | Impôt fédéral à payer | 245 | 245 | 233 | 233 |
| Provincial Tax Payable | Impôt provincial à payer | 153 | 153 | 240 | 240 |
| Total Tax Payable | Impôt total à payer | 398 | 398 | 473 | 473 |
| Canada Pension Plan Contributions | Cotisations au RPC | 29 | 685 | 99 | 2,142 |
| Basic Federal Tax | Impôt fédéral de base | 529 | 529 | 796 | 796 |
| Dividend Tax Credit | Dégrèvement pour dividendes | | | | |
| Foreign Tax Credit | Dégrèvement pour impôts étrangers | | | | |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| \$1,500 to-à \$2,000 | | \$2,000 to-à \$2,500 | | \$2,500 to-à \$3,000 | | \$3,000 to-à \$3,500 | | \$3,500 to-à \$4,000 | | P O I S E T E M E |
|--|--|--|--|--|--|--|--|--|--|---|
| Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | |
| 104,347 | 104,347 | 242,506 | 242,506 | 326,867 | 326,867 | 386,600 | 386,600 | 419,082 | 419,082 | 1 |
| | 436,769 | | 281,000 | | 164,164 | | 93,116 | | 67,192 | 2 |
| 104,347 | 541,116 | 242,506 | 523,506 | 326,867 | 491,031 | 386,600 | 479,716 | 419,082 | 486,274 | 3 |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 136,328 | 546,229 | 401,482 | 673,435 | 634,264 | 816,334 | 874,533 | 983,646 | 1,124,898 | 1,221,320 | 4 |
| 199 | 1,770 | 1,186 | 4,626 | 1,779 | 4,295 | 5,089 | 9,270 | 4,047 | 4,945 | 5 |
| 1,678 | 7,162 | 4,100 | 9,382 | 6,978 | 9,696 | 7,871 | 11,160 | 8,636 | 10,552 | 6 |
| 28,543 | 91,505 | 68,745 | 117,454 | 115,253 | 146,874 | 133,187 | 156,826 | 133,191 | 154,165 | 7 |
| 877 | 124,279 | 771 | 124,452 | 23,679 | 97,036 | 46,718 | 81,135 | 52,942 | 74,325 | 8 |
| 2,215 | 22,192 | 5,532 | 28,186 | 8,562 | 22,870 | 11,246 | 20,220 | 13,245 | 19,772 | 9 |
| 1,773 | 18,401 | 6,801 | 37,434 | 20,600 | 50,003 | 37,254 | 57,717 | 57,498 | 73,533 | 10 |
| 4,502 | 21,930 | 14,306 | 30,377 | 21,015 | 37,242 | 28,485 | 50,951 | 40,780 | 62,449 | 11 |
| 893 | 4,280 | 1,990 | 3,642 | 3,227 | 4,528 | 4,230 | 6,159 | 5,414 | 6,713 | 12 |
| 438 | 1,884 | 1,103 | 2,460 | 2,027 | 3,123 | 2,334 | 3,556 | 3,482 | 5,073 | 13 |
| 2,556 | 10,797 | 6,694 | 18,425 | 8,841 | 22,920 | 14,611 | 37,352 | 17,855 | 43,332 | 14 |
| 429 | 3,916 | 897 | 8,339 | 1,214 | 7,972 | 2,377 | 8,160 | 3,991 | 9,837 | 15 |
| 1,525 | 11,225 | 3,618 | 19,172 | 8,914 | 18,156 | 14,176 | 20,650 | 17,632 | 21,985 | 16 |
| 6,887 | 47,088 | 15,700 | 58,928 | 27,285 | 61,505 | 41,993 | 61,673 | 49,432 | 61,778 | 17 |
| 1,847 | 6,938 | 4,074 | 9,287 | 6,020 | 11,369 | 10,224 | 14,010 | 11,840 | 14,994 | 18 |
| 496 | 1,659 | 1,109 | 2,490 | 2,047 | 4,140 | 2,320 | 3,584 | 2,946 | 4,012 | 19 |
| 71 | 852 | 220 | 1,439 | 564 | 1,438 | 1,419 | 2,307 | 1,497 | 1,738 | 20 |
| 170 | 1,475 | 431 | 1,726 | 1,172 | 2,463 | 1,532 | 2,168 | 2,527 | 3,286 | 21 |
| 27 | 608 | 261 | 374 | 141 | 383 | 1,168 | 1,556 | 718 | 1,029 | 22 |
| 1,461 | 7,868 | 3,004 | 11,934 | 3,788 | 11,296 | 5,650 | 10,165 | 7,933 | 11,367 | 23 |
| 337 | 1,291 | 508 | 1,117 | 1,574 | 2,194 | 1,262 | 2,129 | 1,525 | 1,965 | 24 |
| 1,585 | 12,519 | 3,086 | 11,691 | 5,823 | 13,082 | 9,839 | 14,076 | 10,666 | 14,691 | 25 |
| 194,835 | 945,866 | 545,621 | 1,176,368 | 904,768 | 1,348,920 | 1,257,518 | 1,558,472 | 1,572,694 | 1,822,859 | 26 |
| 159,486 | 857,457 | 381,727 | 830,987 | 518,321 | 780,775 | 615,435 | 764,394 | 667,929 | 775,396 | 27 |
| 343 | 110,729 | 652 | 107,097 | 21,337 | 86,732 | 42,439 | 74,226 | 47,915 | 68,269 | 28 |
| 600 | 44,994 | 1,680 | 62,823 | 3,055 | 75,219 | 15,212 | 99,180 | 40,107 | 114,106 | 29 |
| 271 | 13,960 | 1,677 | 20,120 | 4,472 | 27,475 | 7,901 | 37,165 | 15,571 | 45,403 | 30 |
| 75 | 449 | 213 | 839 | 968 | 2,067 | 2,076 | 2,732 | 2,967 | 4,160 | 31 |
| 140 | 5,420 | 2,124 | 10,096 | 7,114 | 13,009 | 9,883 | 12,162 | 8,373 | 9,880 | 32 |
| 160,915 | 1,033,009 | 388,073 | 1,031,961 | 555,268 | 985,276 | 692,946 | 989,859 | 782,861 | 1,017,213 | 33 |
| 1,372 | 5,509 | 4,795 | 8,398 | 8,338 | 11,404 | 12,538 | 15,364 | 17,222 | 20,000 | 34 |
| 1,044 | 4,074 | 3,199 | 5,318 | 5,282 | 6,689 | 7,422 | 8,288 | 9,579 | 10,354 | 35 |
| 93 | 719 | 679 | 1,298 | 1,188 | 1,720 | 2,235 | 2,751 | 3,552 | 3,958 | 36 |
| 16 | 315 | 236 | 873 | 494 | 973 | 958 | 1,281 | 1,732 | 2,230 | 37 |
| 206 | 1,170 | 802 | 1,578 | 1,449 | 2,062 | 2,604 | 2,954 | 3,291 | 3,576 | 38 |
| 445 | 24,563 | 3,354 | 23,315 | 9,567 | 19,482 | 11,800 | 15,251 | 10,452 | 11,925 | 39 |
| 18 | 1,321 | 1,002 | 2,326 | 2,612 | 3,672 | 3,376 | 3,948 | 4,778 | 5,523 | 40 |
| 4,047 | 16,207 | 11,927 | 20,077 | 18,990 | 24,382 | 26,182 | 29,389 | 33,597 | 36,431 | 41 |
| 13 | 443 | 225 | 866 | 334 | 1,253 | 847 | 2,126 | 1,136 | 1,574 | 42 |
| 10,222 | 53,135 | 23,538 | 50,595 | 31,454 | 46,614 | 36,346 | 44,743 | 39,087 | 45,151 | 43 |
| 158 | 862 | 794 | 1,806 | 1,286 | 4,175 | 2,601 | 4,727 | 2,956 | 4,462 | 44 |
| 246 | 1,448 | 838 | 2,620 | 1,641 | 3,882 | 3,610 | 5,384 | 5,164 | 6,651 | 45 |
| 362 | 8,319 | 581 | 5,196 | 988 | 6,386 | 1,744 | 5,665 | 2,800 | 7,999 | 46 |
| 18,243 | 118,085 | 51,969 | 124,265 | 83,623 | 132,694 | 112,264 | 141,872 | 135,346 | 159,832 | 47 |
| 17,308 | 23,097 | 107,164 | 145,943 | 267,046 | 295,535 | 452,886 | 465,407 | 654,942 | 666,924 | 48 |
| 521 | 521 | 1,688 | 1,688 | 12,060 | 12,060 | 34,272 | 34,272 | 63,437 | 63,437 | 49 |
| 906 | 906 | 5,465 | 5,465 | 11,367 | 11,367 | 18,458 | 26,725 | 26,725 | 26,725 | 50 |
| 1,427 | 1,427 | 7,153 | 7,153 | 23,427 | 23,427 | 52,730 | 52,730 | 90,161 | 90,161 | 51 |
| 1,349 | 4,401 | 4,766 | 6,606 | 7,094 | 8,737 | 9,719 | 11,548 | 12,948 | 14,488 | 52 |
| 2,856 | 2,856 | 17,222 | 17,222 | 42,932 | 42,932 | 74,471 | 74,471 | 110,870 | 110,870 | 53 |
| 35 | 78 | 125 | 354 | 212 | 536 | 435 | 914 | 785 | 1,400 | 54 |
| | | | | 1 | 2 | 12 | 16 | 34 | 37 | 55 |

TABLE B (Continued)

ALL RETURNS BY INCOME CLASSES

1973 TAXATION YEAR (All money figures in thousands of dollars)

| ITEM | POSTE | \$4,000 to-\$4,500 | | \$4,500 to-\$5,000 | |
|---|--|--|--|--|--|
| | | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations |
| Number of Taxable Returns | 1 Nombre de déclarations imposables | 442,480 | 442,480 | 447,431 | 447,431 |
| Number of Non-Taxable Returns | 2 Nombre de déclarations non imposables .. | | 43,632 | | 28,581 |
| Total Number of Returns | 3 Nombre total de déclarations | 442,480 | 486,112 | 447,431 | 476,012 |
| Sources of Income | Sources de revenu | \$ | \$ | \$ | \$ |
| Wages and Salaries | Salaires et traitements | 1,395,471 | 1,475,957 | 1,623,575 | 1,678,993 |
| Commissions from Employment | Commissions d'emplois | 3,329 | 5,716 | 8,978 | 10,197 |
| Other Employment Earnings | Autres gains provenant d'un emploi | 8,601 | 11,175 | 7,473 | 8,698 |
| Unemployment Insurance Benefits | Prestations d'assurance-chômage | 138,342 | 153,316 | 124,397 | 133,116 |
| Old Age Pension | Pension de vieillesse | 51,640 | 61,497 | 46,105 | 52,327 |
| CPP or QPP Benefits | Prestations du RPC ou RRQ | 13,958 | 17,407 | 15,125 | 16,566 |
| Other Pensions or Superannuation | Autres pensions ou pensions de retraite .. | 57,833 | 66,351 | 64,149 | 71,514 |
| Net Business Income | Revenu net d'entreprise | 49,569 | 67,851 | 60,809 | 75,177 |
| Net Professional Income | Revenu net de professions | 4,954 | 5,590 | 4,106 | 4,800 |
| Net Commission Income | Revenu net de commissions | 4,729 | 5,500 | 2,723 | 3,275 |
| Net Farming or Fishing Income | Revenu net d'agriculture ou de pêche | 29,103 | 49,723 | 36,736 | 59,784 |
| Taxable Amount of Dividends | Montant imposable des dividendes | 5,309 | 10,754 | 5,696 | 9,651 |
| Bond Interest | Intérêt obligataire | 19,688 | 22,939 | 21,160 | 22,652 |
| Bank Interest | Intérêt bancaire | 53,144 | 59,104 | 58,592 | 63,151 |
| Mortgage Interest | Intérêt hypothécaire | 11,268 | 12,312 | 12,748 | 13,537 |
| Income from Trusts | Revenu de fiducies | 3,504 | 3,916 | 3,456 | 3,967 |
| Annuity Income | Revenu de rentes | 1,337 | 1,614 | 2,212 | 2,442 |
| Other Canadian Investment Income | Autres placements au Canada | 1,501 | 2,114 | 2,574 | 2,743 |
| Foreign Investment Income | Revenu de placements à l'étranger | 607 | 721 | 1,218 | 1,360 |
| Net Rental Income | Revenu net de location | 8,019 | 10,358 | 8,469 | 9,306 |
| Net Taxable Capital Gains | Gains nets en capital imposables | 1,938 | 2,125 | 1,855 | 2,158 |
| Miscellaneous Income | Revenus divers | 16,571 | 18,417 | 14,124 | 16,113 |
| Total Income Assessed | 26 Total du revenu imposé | 1,880,418 | 2,064,456 | 2,126,280 | 2,261,529 |
| Personal Exemptions | Exemptions personnelles | | | | |
| Basic Personal Exemption | Exemption personnelle de base | 705,781 | 775,585 | 714,264 | 759,981 |
| Age and Disability Exemptions | Ex. en raisons d'âge et d'invalidité | 46,987 | 57,034 | 43,100 | 48,938 |
| Married or Equivalent Exemption | Exemption de marié ou l'équivalent | 78,723 | 129,998 | 105,172 | 139,319 |
| Wholly Dependent Children | Enfants entièrement à charge | 27,074 | 57,236 | 39,544 | 65,076 |
| Other Dependents Exemption | Ex. pour autres personnes à charge | 3,947 | 4,258 | 5,408 | 5,862 |
| Education Deduction | Déduction relative aux études | 7,976 | 8,868 | 6,254 | 7,065 |
| Total Personal Exemptions | 33 Total des exemptions personnelles | 870,489 | 1,032,979 | 913,743 | 1,026,240 |
| Deductions | Déductions | | | | |
| CPP or QPP Contributions | Cotisations au RPC ou RRQ | 22,581 | 24,987 | 27,251 | 29,235 |
| Unemployment Insurance Premiums | Primes d'assurance-chômage | 11,978 | 12,623 | 13,986 | 14,386 |
| Registered Pension Plan Contributions | Contributions à un régime enregistré de pensions | 5,785 | 6,177 | 9,076 | 9,538 |
| Retirement Savings Plan Premiums | Primes d'épargne-retraite | 2,858 | 3,261 | 3,728 | 4,237 |
| Union and Professional Dues | Cotisations syndicales et prof. | 4,380 | 4,661 | 5,325 | 5,517 |
| Tuition Fees | Frais de scolarité | 8,680 | 9,158 | 6,990 | 7,276 |
| Child Care Expenses | Frais de garde d'enfants | 5,582 | 6,011 | 6,980 | 7,136 |
| General Expense Allowance | Allocation pour frais généraux | 41,579 | 43,943 | 48,435 | 50,020 |
| Other Expenses of Employment | Autres frais professionnels | 1,771 | 3,464 | 2,568 | 3,730 |
| Standard Deductions | Déductions uniformes | 41,414 | 45,369 | 41,210 | 43,675 |
| Medical Claims | Réclamations de frais médicaux | 2,695 | 4,303 | 3,555 | 6,147 |
| Charitable Donations | Dons de charité | 5,924 | 6,834 | 7,396 | 8,373 |
| Other Deductions | Autres déductions | 2,899 | 7,376 | 3,884 | 10,306 |
| Total Deductions (Items 34-46) | 47 Total des déductions (Postes 34 à 46) | 158,125 | 178,166 | 180,383 | 199,577 |
| Taxable Income Assessed | 48 Revenu imposable établi | 852,041 | 864,305 | 1,032,367 | 1,043,336 |
| Federal Tax Payable | 49 Impôt fédéral à payer | 95,823 | 95,823 | 127,580 | 127,580 |
| Provincial Tax Payable | 50 Impôt provincial à payer | 35,576 | 35,576 | 44,348 | 44,348 |
| Total Tax Payable | 51 Impôt total à payer | 131,399 | 131,399 | 171,928 | 171,928 |
| Canada Pension Plan Contributions | 52 Cotisations au RPC | 16,862 | 17,979 | 20,020 | 20,746 |
| Basic Federal Tax | 53 Impôt fédéral de base | 148,647 | 148,647 | 183,457 | 183,457 |
| Dividend Tax Credit | 54 Dégrevement pour dividendes | 1,047 | 1,749 | 1,129 | 1,670 |
| Foreign Tax Credit | 55 Dégrevement pour impôts étrangers | 46 | 66 | 70 | 182 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| \$5,000 to-à \$5,500 | | \$5,500 to-à \$6,000 | | \$6,000 to-à \$6,500 | | \$6,500 to-à \$7,000 | | \$7,000 to-à \$8,000 | | P 10 T S E T M E |
|--|--|--|--|--|--|--|--|--|--|---------------------------------------|
| Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | |
| 446,085 | 446,085 14,478 | 423,326 | 423,326 7,129 | 405,973 | 405,973 4,335 | 379,565 | 379,565 2,752 | 708,606 | 708,606 4,495 | 1 2 |
| 446,085 | 460,563 | 423,326 | 430,455 | 405,973 | 410,308 | 379,565 | 382,317 | 708,606 | 713,101 | 3 |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 1,847,884 | 1,883,103 | 1,947,703 | 1,968,202 | 2,087,514 | 2,101,332 | 2,154,290 | 2,163,062 | 4,515,946 | 4,531,151 | 4 |
| 10,139 | 11,768 | 13,519 | 14,082 | 15,620 | 16,689 | 15,239 | 15,338 | 36,978 | 39,712 | 5 |
| 7,297 | 8,253 | 6,047 | 6,103 | 4,958 | 5,005 | 3,577 | 3,620 | 5,856 | 5,886 | 6 |
| 111,820 | 116,086 | 100,921 | 102,371 | 92,111 | 92,875 | 74,933 | 75,285 | 126,678 | 127,215 | 7 |
| 43,537 | 45,820 | 38,461 | 39,944 | 29,476 | 30,255 | 25,628 | 26,092 | 45,711 | 46,479 | 8 |
| 13,014 | 13,315 | 12,743 | 12,954 | 10,352 | 10,385 | 9,844 | 9,946 | 15,281 | 15,348 | 9 |
| 66,442 | 68,700 | 66,405 | 67,290 | 57,533 | 57,837 | 42,729 | 43,043 | 98,806 | 99,206 | 10 |
| 69,702 | 76,515 | 67,995 | 70,363 | 68,763 | 69,768 | 68,620 | 69,101 | 126,552 | 127,357 | 11 |
| 5,237 | 5,583 | 7,433 | 7,485 | 5,452 | 5,416 | 5,693 | 5,926 | 12,602 | 12,787 | 12 |
| 4,344 | 5,019 | 4,637 | 4,672 | 5,151 | 5,145 | 4,913 | 5,035 | 11,327 | 11,405 | 13 |
| 35,331 | 45,613 | 39,259 | 44,433 | 36,519 | 40,568 | 37,844 | 40,295 | 75,785 | 80,721 | 14 |
| 7,488 | 11,888 | 8,213 | 12,044 | 8,156 | 10,950 | 9,031 | 11,720 | 21,312 | 26,176 | 15 |
| 21,351 | 22,218 | 19,831 | 20,771 | 18,452 | 18,981 | 18,796 | 19,206 | 32,406 | 32,896 | 16 |
| 50,375 | 52,796 | 55,150 | 56,610 | 49,961 | 50,737 | 46,642 | 47,182 | 94,802 | 95,745 | 17 |
| 12,871 | 13,315 | 13,118 | 13,480 | 10,659 | 10,950 | 9,364 | 9,580 | 21,147 | 21,385 | 18 |
| 3,818 | 3,943 | 4,130 | 4,399 | 4,567 | 4,768 | 4,797 | 5,045 | 8,077 | 8,362 | 19 |
| 2,316 | 2,431 | 1,751 | 1,795 | 1,237 | 1,269 | 1,767 | 2,272 | 4,282 | 4,345 | 20 |
| 3,018 | 3,167 | 2,266 | 2,473 | 2,498 | 2,648 | 2,124 | 2,244 | 5,191 | 5,298 | 21 |
| 699 | 736 | 972 | 1,008 | 553 | 696 | 937 | 964 | 2,245 | 2,423 | 22 |
| 7,862 | 8,300 | 8,486 | 8,812 | 8,847 | 8,937 | 7,126 | 7,302 | 13,483 | 13,562 | 23 |
| 2,272 | 2,420 | 1,983 | 2,067 | 1,829 | 1,876 | 2,275 | 2,351 | 4,415 | 4,627 | 24 |
| 13,327 | 14,636 | 12,163 | 12,677 | 15,414 | 15,519 | 14,858 | 14,940 | 30,245 | 30,617 | 25 |
| 2,340,145 | 2,415,625 | 2,433,184 | 2,474,037 | 2,535,622 | 2,562,606 | 2,561,025 | 2,579,549 | 5,309,127 | 5,342,703 | 26 |
| 712,337 | 735,476 | 676,244 | 687,642 | 648,340 | 655,262 | 606,068 | 610,455 | 1,131,933 | 1,139,113 | 27 |
| 41,922 | 44,518 | 36,564 | 38,183 | 28,373 | 29,171 | 26,006 | 26,551 | 45,274 | 46,042 | 28 |
| 119,032 | 135,098 | 129,264 | 135,873 | 139,014 | 142,916 | 138,453 | 140,453 | 298,278 | 300,967 | 29 |
| 51,923 | 69,243 | 63,052 | 70,620 | 70,946 | 75,734 | 75,966 | 78,736 | 171,782 | 174,943 | 30 |
| 4,962 | 5,181 | 5,214 | 5,407 | 6,805 | 6,959 | 5,798 | 5,878 | 10,499 | 10,608 | 31 |
| 5,439 | 6,325 | 4,645 | 5,012 | 4,351 | 4,551 | 4,052 | 4,348 | 8,764 | 8,999 | 32 |
| 935,616 | 995,841 | 914,982 | 942,736 | 897,829 | 914,593 | 856,343 | 866,422 | 1,666,530 | 1,680,671 | 33 |
| 31,587 | 32,723 | 33,509 | 34,056 | 33,957 | 34,329 | 32,887 | 33,078 | 62,242 | 62,587 | 34 |
| 15,794 | 16,047 | 16,581 | 16,712 | 17,501 | 17,583 | 18,030 | 18,073 | 36,862 | 36,932 | 35 |
| 13,192 | 13,448 | 16,412 | 16,705 | 23,222 | 23,417 | 25,395 | 25,562 | 66,253 | 66,567 | 36 |
| 4,806 | 5,344 | 5,309 | 5,570 | 8,758 | 9,030 | 10,579 | 10,728 | 24,046 | 24,302 | 37 |
| 6,710 | 6,833 | 7,979 | 8,063 | 8,856 | 8,917 | 9,746 | 9,792 | 22,319 | 22,375 | 38 |
| 5,323 | 6,297 | 5,286 | 5,630 | 4,864 | 4,887 | 4,206 | 4,216 | 9,326 | 9,442 | 39 |
| 7,776 | 7,934 | 6,881 | 6,937 | 6,321 | 6,369 | 5,109 | 5,112 | 8,716 | 8,731 | 40 |
| 53,470 | 54,433 | 52,431 | 52,970 | 52,029 | 52,343 | 49,858 | 50,053 | 94,686 | 94,990 | 41 |
| 3,762 | 4,733 | 4,096 | 4,541 | 5,468 | 6,277 | 7,147 | 7,346 | 13,288 | 15,313 | 42 |
| 41,244 | 42,454 | 38,761 | 39,339 | 37,136 | 37,480 | 34,455 | 34,678 | 64,044 | 64,407 | 43 |
| 3,431 | 4,711 | 4,127 | 5,366 | 3,312 | 3,829 | 3,947 | 4,712 | 7,125 | 8,193 | 44 |
| 7,790 | 8,580 | 8,989 | 9,408 | 8,826 | 9,138 | 9,668 | 9,840 | 20,085 | 20,346 | 45 |
| 4,887 | 9,831 | 4,493 | 10,335 | 6,575 | 12,669 | 7,181 | 11,271 | 16,095 | 25,719 | 46 |
| 199,771 | 213,371 | 204,855 | 215,633 | 216,825 | 226,267 | 218,208 | 224,462 | 445,087 | 459,902 | 47 |
| 1,204,759 | 1,211,043 | 1,313,371 | 1,318,109 | 1,420,972 | 1,424,357 | 1,486,613 | 1,490,096 | 3,197,596 | 3,205,186 | 48 |
| 159,396 | 159,396 | 183,583 | 183,583 | 207,631 | 207,631 | 224,036 | 224,036 | 502,596 | 502,596 | 49 |
| 52,314 | 52,314 | 56,979 | 56,979 | 63,300 | 63,300 | 66,002 | 66,002 | 145,875 | 145,875 | 50 |
| 211,710 | 211,710 | 240,563 | 240,563 | 270,930 | 270,930 | 290,037 | 290,037 | 648,471 | 648,471 | 51 |
| 23,056 | 23,512 | 24,012 | 24,239 | 24,423 | 24,610 | 23,197 | 23,286 | 44,222 | 44,417 | 52 |
| 217,941 | 217,941 | 242,024 | 242,024 | 265,229 | 265,229 | 280,953 | 280,953 | 614,130 | 614,130 | 53 |
| 1,468 | 2,072 | 1,630 | 2,181 | 1,622 | 2,031 | 1,795 | 2,188 | 4,225 | 5,002 | 54 |
| 140 | 141 | 185 | 185 | 53 | 73 | 141 | 308 | 644 | 958 | 55 |

TABLE B (Continued)

ALL RETURNS BY INCOME CLASSES

1973 TAXATION YEAR (All money figures in thousands of dollars)

| ITEM | POSTE | \$8,000 to-\$9,000 | | \$9,000 to-\$10,000 | |
|---|-------|--|--|--|--|
| | | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations |
| Number of Taxable Returns | 1 | Nombre de déclarations imposables | 1 | 663,385 | 663,385 |
| Number of Non-Taxable Returns | 2 | Nombre de déclarations non imposables | 2 | 3,111 | 594,093 |
| Total Number of Returns | 3 | Nombre total de déclarations | 3 | 663,385 | 666,496 |
| Sources of Income | | Sources de revenu | | \$ | \$ |
| Wages and Salaries | 4 | Salaires et traitements | 4 | 4,922,397 | 4,935,057 |
| Commissions from Employment | 5 | Commissions d'emplois | 5 | 57,896 | 59,279 |
| Other Employment Earnings | 6 | Autres gains provenant d'un emploi | 6 | 5,268 | 5,348 |
| Unemployment Insurance Benefits | 7 | Prestations d'assurance-chômage | 7 | 91,570 | 91,679 |
| Old Age Pension | 8 | Pension de vieillesse | 8 | 32,584 | 33,098 |
| CPP or QPP Benefits | 9 | Prestations du RPC ou RRQ | 9 | 11,721 | 11,775 |
| Other Pensions or Superannuation | 10 | Autres pensions ou pensions de retraite | 10 | 76,464 | 76,699 |
| Net Business Income | 11 | Revenu net d'entreprise | 11 | 117,544 | 118,196 |
| Net Professional Income | 12 | Revenu net de professions | 12 | 14,545 | 14,665 |
| Net Commission Income | 13 | Revenu net de commissions | 13 | 13,930 | 14,108 |
| Net Farming or Fishing Income | 14 | Revenu net d'agriculture ou de pêche | 14 | 72,116 | 76,042 |
| Taxable Amount of Dividends | 15 | Montant imposable des dividendes | 15 | 19,920 | 24,513 |
| Bond Interest | 16 | Intérêt obligataire | 16 | 30,744 | 31,082 |
| Bank Interest | 17 | Intérêt bancaire | 17 | 86,192 | 86,222 |
| Mortgage Interest | 18 | Intérêt hypothécaire | 18 | 20,082 | 20,231 |
| Income from Trusts | 19 | Revenu de fiduciaires | 19 | 7,494 | 7,722 |
| Annuity Income | 20 | Revenu de rentes | 20 | 3,815 | 3,858 |
| Other Canadian Investment Income | 21 | Autres placements au Canada | 21 | 4,495 | 4,554 |
| Foreign Investment Income | 22 | Revenu de placements à l'étranger | 22 | 2,172 | 2,284 |
| Net Rental Income | 23 | Revenu net de location | 23 | 10,485 | 10,455 |
| Net Taxable Capital Gains | 24 | Gains nets en capital imposables | 24 | 4,812 | 4,878 |
| Miscellaneous Income | 25 | Revenus divers | 25 | 26,793 | 26,990 |
| Total Income Assessed | 26 | Total du revenu imposé | 26 | 5,633,038 | 5,659,336 |
| Personal Exemptions | | Exemptions personnelles | | | |
| Basic Personal Exemption | 27 | Exemption personnelle de base | 27 | 1,060,502 | 1,065,451 |
| Age and Disability Exemptions | 28 | Ex. en raisons d'âge et d'invalidité | 28 | 32,450 | 32,953 |
| Married or Equivalent Exemption | 29 | Exemption de marié ou l'équivalent | 29 | 306,337 | 307,944 |
| Wholly Dependent Children | 30 | Enfants entièrement à charge | 30 | 194,893 | 196,167 |
| Other Dependents Exemption | 31 | Ex. pour autres personnes à charge | 31 | 11,774 | 11,886 |
| Education Deduction | 32 | Déduction relative aux études | 32 | 8,127 | 8,224 |
| Total Personal Exemptions | 33 | Total des exemptions personnelles | 33 | 1,614,082 | 1,622,624 |
| Deductions | | Déductions | | | |
| CPP or QPP Contributions | 34 | Cotisations au RPC ou RRQ | 34 | 59,526 | 59,751 |
| Unemployment Insurance Premiums | 35 | Primes d'assurance-chômage | 35 | 38,509 | 38,544 |
| Registered Pension Plan Contributions | 36 | Contributions à un régime enregistré de pensions | 36 | 94,455 | 94,742 |
| Retirement Savings Plan Premiums | 37 | Primes d'épargne-retraite | 37 | 30,040 | 30,237 |
| Union and Professional Dues | 38 | Cotisations syndicales et prof. | 38 | 26,686 | 26,732 |
| Tuition Fees | 39 | Frais de scolarité | 39 | 8,877 | 8,940 |
| Child Care Expenses | 40 | Frais de garde d'enfants | 40 | 7,470 | 7,477 |
| General Expense Allowance | 41 | Allocation pour frais généraux | 41 | 90,596 | 90,825 |
| Other Expenses of Employment | 42 | Autres frais professionnels | 42 | 25,991 | 27,109 |
| Standard Deductions | 43 | Déductions uniformes | 43 | 60,284 | 60,533 |
| Medical Claims | 44 | Réclamations de frais médicaux | 44 | 6,136 | 6,886 |
| Charitable Donations | 45 | Dons de charité | 45 | 17,257 | 17,445 |
| Other Deductions | 46 | Autres déductions | 46 | 16,223 | 26,167 |
| Total Deductions (Items 34-46) | 47 | Total des déductions (Postes 34 à 46) | 47 | 482,049 | 495,389 |
| Taxable Income Assessed | 48 | Revenu imposable établi | 48 | 3,536,912 | 3,544,308 |
| Federal Tax Payable | 49 | Impôt fédéral à payer | 49 | 585,125 | 585,125 |
| Provincial Tax Payable | 50 | Impôt provincial à payer | 50 | 167,294 | 167,294 |
| Total Tax Payable | 51 | Impôt total à payer | 51 | 752,419 | 752,419 |
| Canada Pension Plan Contributions | 52 | Cotisations au RPC | 52 | 43,029 | 43,152 |
| Basic Federal Tax | 53 | Impôt fédéral de base | 53 | 694,450 | 694,450 |
| Dividend Tax Credit | 54 | Dégrèvement pour dividendes | 54 | 3,965 | 4,704 |
| Foreign Tax Credit | 55 | Dégrèvement pour impôts étrangers | 55 | 404 | 845 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| \$10,000 to-\$15,000 | | \$15,000 to-\$20,000 | | \$20,000 to-\$25,000 | | \$25,000 and over-et plus | | GRAND TOTAL TOTAL GLOBAL | | P O T S E T M E |
|--|--|--|--|--|--|--|--|--|--|--------------------------------------|
| Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | |
| 1,659,517 | 1,659,517 8,003 | 449,397 | 449,397 2,643 | 145,973 | 145,973 658 | 175,862 | 175,862 745 | 8,452,409 | 8,452,409 2,493,976 | 1 2 |
| 1,659,517 | 1,667,520 | 449,397 | 452,040 | 145,973 | 146,631 | 175,862 | 176,607 | 8,452,409 | 10,946,385 | 3 |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 17,454,370 | 17,519,232 | 6,184,725 | 6,216,335 | 2,273,293 | 2,280,473 | 3,451,237 | 3,459,047 | 58,025,867 | 60,130,454 | 4 |
| 330,877 | 331,416 | 254,212 | 254,530 | 153,896 | 154,042 | 353,261 | 353,417 | 1,321,174 | 1,349,039 | 5 |
| 5,055 | 5,186 | 2,143 | 2,223 | 646 | 732 | 1,790 | 1,794 | 91,387 | 123,863 | 6 |
| 122,652 | 122,720 | 17,105 | 17,123 | 3,092 | 3,104 | 1,680 | 1,686 | 1,551,394 | 1,859,557 | 7 |
| 56,608 | 57,306 | 18,672 | 18,858 | 9,290 | 9,375 | 17,278 | 17,401 | 564,788 | 1,181,224 | 8 |
| 18,427 | 18,499 | 4,377 | 4,405 | 2,144 | 2,153 | 3,077 | 3,090 | 178,452 | 276,159 | 9 |
| 222,636 | 223,055 | 77,624 | 77,727 | 41,276 | 41,330 | 63,828 | 63,980 | 1,134,846 | 1,279,248 | 10 |
| 480,025 | 480,576 | 262,490 | 262,926 | 158,904 | 159,035 | 299,454 | 299,531 | 2,062,032 | 2,159,460 | 11 |
| 83,318 | 83,695 | 94,416 | 94,665 | 118,726 | 118,949 | 1,559,501 | 1,560,385 | 1,947,414 | 1,966,485 | 12 |
| 46,068 | 46,173 | 29,790 | 29,831 | 24,547 | 24,651 | 54,155 | 54,295 | 225,416 | 236,617 | 13 |
| 304,395 | 315,179 | 215,632 | 220,679 | 130,404 | 133,218 | 215,428 | 224,128 | 1,350,475 | 1,469,020 | 14 |
| 119,505 | 132,665 | 98,192 | 102,810 | 82,876 | 85,243 | 514,077 | 522,905 | 931,673 | 1,031,256 | 15 |
| 100,153 | 100,854 | 54,621 | 54,845 | 33,907 | 34,096 | 112,090 | 112,732 | 556,399 | 620,749 | 16 |
| 286,319 | 287,743 | 134,875 | 135,446 | 71,150 | 71,455 | 241,177 | 242,273 | 1,452,556 | 1,666,313 | 17 |
| 76,105 | 76,504 | 41,112 | 41,231 | 26,883 | 26,939 | 84,867 | 85,346 | 392,320 | 425,553 | 18 |
| 31,552 | 32,024 | 20,879 | 21,042 | 15,209 | 15,356 | 66,306 | 66,790 | 190,222 | 202,712 | 19 |
| 15,169 | 15,222 | 8,058 | 8,091 | 5,575 | 5,580 | 13,219 | 13,274 | 67,587 | 73,688 | 20 |
| 20,492 | 20,682 | 9,626 | 9,728 | 6,305 | 6,355 | 28,945 | 29,268 | 98,481 | 108,043 | 21 |
| 8,006 | 8,348 | 5,880 | 6,125 | 5,347 | 5,493 | 34,740 | 35,709 | 67,203 | 71,855 | 22 |
| 58,622 | 58,747 | 38,448 | 38,480 | 22,212 | 22,280 | 94,295 | 94,573 | 322,372 | 352,431 | 23 |
| 28,460 | 29,224 | 24,153 | 24,378 | 19,093 | 19,331 | 126,481 | 127,829 | 229,855 | 238,825 | 24 |
| 81,881 | 82,435 | 35,496 | 35,736 | 18,053 | 18,122 | 52,892 | 53,096 | 389,166 | 449,434 | 25 |
| 19,950,695 | 20,047,484 | 7,632,527 | 7,677,215 | 3,222,830 | 3,237,313 | 7,389,777 | 7,422,549 | 73,151,080 | 77,271,983 | 26 |
| 2,653,007 | 2,665,729 | 718,418 | 722,597 | 233,215 | 234,255 | 280,970 | 282,154 | 13,468,272 | 17,442,043 | 27 |
| 57,604 | 58,308 | 18,670 | 18,853 | 9,106 | 9,189 | 16,922 | 17,044 | 540,867 | 1,105,857 | 28 |
| 1,098,749 | 1,101,307 | 354,959 | 355,984 | 120,636 | 121,057 | 138,957 | 139,431 | 3,413,525 | 3,983,788 | 29 |
| 739,317 | 741,130 | 236,724 | 237,416 | 81,404 | 81,702 | 103,957 | 104,309 | 2,094,692 | 2,355,294 | 30 |
| 30,949 | 30,988 | 8,945 | 8,957 | 2,935 | 2,938 | 3,549 | 3,552 | 116,752 | 122,661 | 31 |
| 31,076 | 31,199 | 14,576 | 14,620 | 7,645 | 7,670 | 14,092 | 14,123 | 152,936 | 186,655 | 32 |
| 4,610,703 | 4,628,661 | 1,352,292 | 1,358,428 | 454,942 | 456,812 | 558,447 | 560,611 | 19,787,044 | 25,196,297 | 33 |
| 151,572 | 152,156 | 42,049 | 42,236 | 14,076 | 14,120 | 18,455 | 18,517 | 627,797 | 655,862 | 34 |
| 97,203 | 97,234 | 22,529 | 22,544 | 6,065 | 6,069 | 4,984 | 4,988 | 362,668 | 377,086 | 35 |
| 395,746 | 397,645 | 165,152 | 166,123 | 68,302 | 68,414 | 83,678 | 83,755 | 1,078,351 | 1,087,846 | 36 |
| 217,382 | 217,837 | 180,376 | 180,754 | 114,000 | 114,221 | 266,300 | 266,568 | 909,893 | 916,595 | 37 |
| 91,455 | 91,790 | 24,949 | 25,091 | 5,678 | 5,693 | 4,454 | 4,460 | 254,861 | 260,590 | 38 |
| 19,918 | 20,110 | 5,442 | 5,503 | 1,386 | 1,391 | 1,180 | 1,189 | 124,937 | 215,685 | 39 |
| 8,542 | 8,558 | 1,975 | 1,979 | 556 | 558 | 661 | 661 | 82,342 | 90,160 | 40 |
| 226,352 | 227,155 | 57,889 | 58,177 | 16,883 | 16,934 | 16,093 | 16,131 | 977,296 | 1,035,952 | 41 |
| 131,212 | 131,544 | 75,750 | 75,913 | 40,883 | 40,951 | 72,839 | 72,940 | 412,695 | 426,154 | 42 |
| 143,028 | 143,730 | 34,478 | 34,702 | 9,724 | 9,769 | 8,583 | 8,628 | 751,355 | 993,735 | 43 |
| 17,522 | 19,160 | 7,152 | 8,047 | 5,323 | 5,913 | 10,795 | 12,175 | 87,572 | 111,523 | 44 |
| 83,369 | 83,793 | 46,409 | 46,615 | 24,564 | 24,694 | 102,960 | 103,412 | 375,469 | 389,983 | 45 |
| 92,811 | 150,236 | 63,817 | 92,040 | 41,250 | 47,752 | 223,145 | 243,784 | 506,720 | 728,238 | 46 |
| 1,676,111 | 1,740,947 | 727,965 | 759,723 | 348,689 | 356,478 | 814,127 | 837,208 | 6,551,957 | 7,289,449 | 47 |
| 13,663,799 | 13,688,558 | 5,552,224 | 5,563,244 | 2,419,404 | 2,425,004 | 6,017,208 | 6,026,295 | 46,841,581 | 47,053,005 | 48 |
| 2,568,439 | 2,568,439 | 1,154,988 | 1,154,988 | 544,720 | 544,720 | 1,679,803 | 1,679,803 | 8,771,654 | 8,771,654 | 49 |
| 735,854 | 735,854 | 329,122 | 329,122 | 154,057 | 154,057 | 450,921 | 450,921 | 2,541,496 | 2,541,496 | 50 |
| 3,304,293 | 3,304,293 | 1,484,110 | 1,484,110 | 698,777 | 698,777 | 2,130,724 | 2,130,724 | 11,313,150 | 11,313,150 | 51 |
| 118,300 | 118,526 | 33,665 | 33,742 | 11,177 | 11,209 | 14,232 | 14,288 | 471,631 | 487,832 | 52 |
| 2,882,544 | 2,882,544 | 1,278,610 | 1,278,610 | 605,366 | 605,366 | 1,862,323 | 1,862,323 | 10,254,235 | 10,254,235 | 53 |
| 23,779 | 26,029 | 19,547 | 20,292 | 16,523 | 16,899 | 101,500 | 102,686 | 184,387 | 195,978 | 54 |
| 4,803 | 7,362 | 3,482 | 5,270 | 2,589 | 3,552 | 9,536 | 10,604 | 22,852 | 30,814 | 55 |

TABLE C

ALL RETURNS BY OCCUPATION

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | | | Employees of Business | | Employees of Institutions | | |
|---|----|--|--|--|--|--|-----------|
| | | | Employés d'entreprises | | Employés d'institutions | | |
| ITEM | | POSTE | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | |
| Number of Taxable Returns | 1 | Nombre de déclarations imposables | 1 | 5,066,978 | 5,066,978 | 516,074 | 516,074 |
| Number of Non-Taxable Returns | 2 | Nombre de déclarations non imposables .. | 2 | | 972,038 | | 111,383 |
| Total Number of Returns | 3 | Nombre total de déclarations | 3 | 5,066,978 | 6,039,016 | 516,074 | 627,457 |
| Sources of Income | | Sources de revenu | | \$ | \$ | \$ | \$ |
| Wages and Salaries | 4 | Salaires et traitements | 4 | 39,629,791 | 40,987,472 | 3,371,710 | 3,558,187 |
| Commissions from Employment | 5 | Commissions d'emplois | 5 | 1,248,324 | 1,270,930 | 4,975 | 5,124 |
| Other Employment Earnings | 6 | Autres gains provenant d'un emploi | 6 | 49,806 | 58,667 | 4,773 | 5,554 |
| Unemployment Insurance Benefits | 7 | Prestations d'assurance-chômage | 7 | 793,296 | 863,396 | 49,178 | 54,400 |
| Old Age Pension | 8 | Pension de vieillesse | 8 | 74,385 | 78,886 | 9,203 | 9,977 |
| CPP or QPP Benefits | 9 | Prestations du RPC ou RRQ | 9 | 33,042 | 37,016 | 6,046 | 6,487 |
| Other Pensions or Superannuation | 10 | Autres pensions ou pensions de retraite | 10 | 115,996 | 117,235 | 20,076 | 20,420 |
| Net Business Income | 11 | Revenu net d'entreprise | 11 | 8,414 | 3,353 | 434 | 329 |
| Net Professional Income | 12 | Revenu net de professions | 12 | 16,304 | 16,606 | 11,106 | 11,115 |
| Net Commission Income | 13 | Revenu net de commissions | 13 | 100 | 220 | 232 | 313 |
| Net Farming or Fishing Income | 14 | Revenu net d'agriculture ou de pêche | 14 | 45,615 | 59,239 | 1,011 | 1,687 |
| Taxable Amount of Dividends | 15 | Montant imposable des dividendes | 15 | 198,213 | 200,467 | 8,589 | 9,074 |
| Bond Interest | 16 | Intérêt obligataire | 16 | 91,498 | 93,461 | 10,515 | 10,673 |
| Bank Interest | 17 | Intérêt bancaire | 17 | 415,412 | 427,444 | 37,333 | 39,106 |
| Mortgage Interest | 18 | Intérêt hypothécaire | 18 | 75,480 | 75,911 | 5,336 | 5,365 |
| Income from Trusts | 19 | Revenu de fiducies | 19 | 17,017 | 17,375 | 1,845 | 1,847 |
| Annuity Income | 20 | Revenu de rentes | 20 | 13,023 | 13,154 | 1,131 | 1,133 |
| Other Canadian Investment Income | 21 | Autres placements au Canada | 21 | 22,302 | 22,754 | 1,460 | 1,561 |
| Foreign Investment Income | 22 | Revenu de placements à l'étranger | 22 | 13,442 | 13,596 | 1,065 | 1,126 |
| Net Rental Income | 23 | Revenu net de location | 23 | 53,864 | 52,920 | 1,684 | 1,736 |
| Net Taxable Capital Gains | 24 | Gains nets en capital imposables | 24 | 53,399 | 52,991 | 2,272 | 2,351 |
| Miscellaneous Income | 25 | Revenus divers | 25 | 141,252 | 150,832 | 21,725 | 25,132 |
| Total Income Assessed | 26 | Total du revenu imposé .. | 26 | 43,018,744 | 44,495,009 | 3,569,675 | 3,769,323 |
| Personal Exemptions | | Exemptions personnelles | | | | | |
| Basic Personal Exemption | 27 | Exemption personnelle de base | 27 | 8,066,991 | 9,613,525 | 819,922 | 996,110 |
| Age and Disability Exemptions | 28 | Ex. en raisons d'âge et d'invalidité | 28 | 84,504 | 92,390 | 11,182 | 12,322 |
| Married or Equivalent Exemption | 29 | Exemption de marié ou l'équivalent | 29 | 2,081,457 | 2,223,350 | 106,696 | 119,520 |
| Wholly Dependent Children | 30 | Enfants entièrement à charge | 30 | 1,323,742 | 1,400,609 | 64,050 | 70,195 |
| Other Dependents Exemption | 31 | Ex. pour autres personnes à charge | 31 | 84,926 | 88,803 | 7,987 | 8,290 |
| Education Deduction | 32 | Déduction relative aux études | 32 | 78,136 | 93,307 | 12,951 | 17,652 |
| Total Personal Exemptions | 33 | Total des exemptions personnelles | 33 | 11,719,756 | 13,511,984 | 1,022,788 | 1,224,089 |
| Deductions | | Déductions | | | | | |
| CPP or QPP Contributions | 34 | Cotisations au RPC ou RRQ | 34 | 382,618 | 393,968 | 38,545 | 40,333 |
| Unemployment Insurance Premiums | 35 | Primes d'assurance-chômage | 35 | 265,482 | 275,714 | 18,635 | 19,504 |
| Registered Pension Plan Contributions | 36 | Contributions à un régime enregistré de pensions | 36 | 411,090 | 412,947 | 73,085 | 74,324 |
| Retirement Savings Plan Premiums | 37 | Primes d'épargne-retraite | 37 | 456,856 | 458,382 | 31,344 | 31,633 |
| Union and Professional Dues | 38 | Cotisations syndicales et prof. | 38 | 152,491 | 155,302 | 17,354 | 18,119 |
| Tuition Fees | 39 | Frais de scolarité | 39 | 60,281 | 107,245 | 10,192 | 22,503 |
| Child Care Expenses | 40 | Frais de garde d'enfants | 40 | 42,393 | 46,909 | 12,874 | 14,031 |
| General Expense Allowance | 41 | Allocation pour frais généraux | 41 | 668,971 | 707,790 | 68,613 | 73,690 |
| Other Expenses of Employment | 42 | Autres frais professionnels | 42 | 368,603 | 379,194 | 10,198 | 11,276 |
| Standard Deductions | 43 | Déductions uniformes | 43 | 465,686 | 562,125 | 46,174 | 57,040 |
| Medical Claims | 44 | Réclamations de frais médicaux | 44 | 35,489 | 36,794 | 4,385 | 4,630 |
| Charitable Donations | 45 | Dons de charité | 45 | 143,105 | 144,346 | 20,515 | 21,518 |
| Other Deductions | 46 | Autres déductions | 46 | 241,629 | 268,686 | 9,013 | 43,444 |
| Total Deductions (Items 34-46) | 47 | Total des déductions (Postes 34 à 46) | 47 | 3,694,693 | 3,949,402 | 360,927 | 432,045 |
| Taxable Income Assessed | 48 | Revenu imposable établi | 48 | 27,617,958 | 27,696,884 | 2,187,219 | 2,194,837 |
| Federal Tax Payable | 49 | Impôt fédéral à payer | 49 | 5,113,071 | 5,113,071 | 359,856 | 359,856 |
| Provincial Tax Payable | 50 | Impôt provincial à payer | 50 | 1,476,539 | 1,476,539 | 100,816 | 100,816 |
| Total Tax Payable | 51 | Impôt total à payer | 51 | 6,589,610 | 6,589,610 | 460,672 | 460,672 |
| Canada Pension Plan Contributions | 52 | Cotisations au RPC | 52 | 284,027 | 290,179 | 26,938 | 27,819 |
| Basic Federal Tax | 53 | Impôt fédéral de base | 53 | 5,988,679 | 5,988,679 | 444,901 | 444,901 |
| Dividend Tax Credit | 54 | Dégrèvement pour dividendes | 54 | 39,220 | 39,399 | 1,704 | 1,731 |
| Foreign Tax Credit | 55 | Dégrèvement pour impôts étrangers | 55 | 12,775 | 19,281 | 881 | 1,444 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| Teachers & Professors <i>Instituteurs et professeurs</i> | | Government Employees <i>Employés de gouvernement</i> | | Unclassified Employees <i>Employés non classés</i> | | TOTAL EMPLOYEES <i>TOTAL EMPLOYÉS</i> | | TOTAL FARMERS <i>TOTAL, CULTIVATEURS</i> | | P O I S E T M E |
|---|--|--|--|--|--|--|--|--|--|--------------------------------------|
| Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | |
| 312,510 | 312,510 | 1,066,685 | 1,066,685 | 155,940 | 155,940 | 7,118,187 | 7,118,187 | 175,680 | 175,680 | 1 |
| | 24,852 | | 144,509 | | 69,066 | | 1,321,848 | | 107,318 | 2 |
| 312,510 | 337,362 | 1,066,685 | 1,211,194 | 155,940 | 225,006 | 7,118,187 | 8,440,035 | 175,680 | 282,998 | 3 |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 3,286,145 | 3,380,587 | 9,621,022 | 9,834,946 | 799,399 | 883,140 | 56,708,065 | 58,644,331 | 170,058 | 213,461 | 4 |
| 478 | 479 | 5,541 | 5,630 | 10,379 | 11,289 | 1,269,697 | 1,293,453 | 4,080 | 4,367 | 5 |
| 1,132 | 1,262 | 4,438 | 5,350 | 20,863 | 36,672 | 81,012 | 107,504 | 2,311 | 5,516 | 6 |
| 24,068 | 24,780 | 111,309 | 121,441 | 38,897 | 45,488 | 1,016,748 | 1,109,505 | 8,768 | 15,111 | 7 |
| 1,135 | 1,282 | 8,179 | 9,208 | 3,610 | 4,077 | 96,513 | 103,430 | 27,289 | 42,670 | 8 |
| 1,382 | 1,443 | 7,860 | 8,795 | 1,087 | 1,647 | 49,418 | 55,388 | 3,653 | 5,346 | 9 |
| 15,346 | 15,470 | 69,578 | 69,982 | 2,060 | 2,409 | 223,056 | 225,516 | 2,302 | 3,409 | 10 |
| 1,012 | 1,197 | 690 | 105 | 881 | 971 | 9,407 | 3,561 | 9,936 | 12,642 | 11 |
| 9,095 | 9,146 | 6,395 | 6,448 | 1,623 | 1,651 | 44,522 | 44,965 | 2,011 | 2,150 | 12 |
| 312 | 312 | 1,859 | 1,743 | 302 | 348 | 2,805 | 2,495 | 2,624 | 3,385 | 13 |
| 4,151 | 4,852 | 9,720 | 12,397 | 192 | 848 | 60,305 | 79,024 | 1,291,107 | 1,432,782 | 14 |
| 8,780 | 8,863 | 18,666 | 19,037 | 2,208 | 2,333 | 236,456 | 239,774 | 10,363 | 12,111 | 15 |
| 8,460 | 8,526 | 24,504 | 24,869 | 3,346 | 3,550 | 138,322 | 141,078 | 17,929 | 19,944 | 16 |
| 34,847 | 35,400 | 83,910 | 85,914 | 10,825 | 12,184 | 582,327 | 600,048 | 81,057 | 95,559 | 17 |
| 4,600 | 4,680 | 12,567 | 12,587 | 2,000 | 2,039 | 99,983 | 100,582 | 11,314 | 14,324 | 18 |
| 1,782 | 1,795 | 4,094 | 4,238 | 606 | 631 | 25,344 | 25,886 | 2,164 | 3,194 | 19 |
| 1,218 | 1,218 | 2,969 | 2,975 | 547 | 547 | 18,888 | 19,027 | 1,178 | 1,365 | 20 |
| 1,658 | 1,672 | 4,358 | 4,423 | 493 | 540 | 30,272 | 30,950 | 6,069 | 7,576 | 21 |
| 1,731 | 1,777 | 1,077 | 1,109 | 95 | 114 | 17,411 | 17,722 | 317 | 465 | 22 |
| 30 | 204 | 4,801 | 4,460 | 840 | 868 | 61,218 | 59,780 | 7,808 | 10,195 | 23 |
| 1,591 | 1,566 | 5,534 | 5,510 | 706 | 669 | 63,502 | 63,087 | 7,191 | 8,867 | 24 |
| 14,020 | 14,378 | 31,690 | 34,733 | 3,846 | 4,668 | 212,533 | 229,743 | 4,447 | 6,401 | 25 |
| 3,412,647 | 3,508,381 | 10,021,322 | 10,251,103 | 904,805 | 1,014,988 | 60,927,192 | 63,038,804 | 1,673,974 | 1,920,843 | 26 |
| 497,649 | 536,689 | 1,704,209 | 1,934,972 | 248,070 | 357,620 | 11,336,841 | 13,438,916 | 281,041 | 452,719 | 27 |
| 1,889 | 2,169 | 12,059 | 13,516 | 3,708 | 4,470 | 113,343 | 124,868 | 25,730 | 40,788 | 28 |
| 91,673 | 93,349 | 491,488 | 514,904 | 39,380 | 56,241 | 2,810,694 | 3,007,365 | 142,691 | 241,813 | 29 |
| 68,930 | 69,647 | 316,506 | 330,813 | 24,370 | 32,618 | 1,797,599 | 1,903,881 | 76,409 | 135,442 | 30 |
| 3,817 | 3,880 | 8,446 | 8,761 | 1,188 | 1,249 | 106,366 | 110,983 | 321 | 581 | 31 |
| 9,972 | 10,480 | 24,680 | 29,644 | 2,374 | 3,338 | 128,112 | 154,422 | 3,391 | 4,664 | 32 |
| 673,932 | 716,214 | 2,557,388 | 2,832,611 | 319,089 | 455,537 | 16,292,955 | 18,740,435 | 529,584 | 876,008 | 33 |
| 26,835 | 27,617 | 87,089 | 89,114 | 9,598 | 10,297 | 544,684 | 561,329 | 22,276 | 28,051 | 34 |
| 13,619 | 13,756 | 51,138 | 52,563 | 6,307 | 6,870 | 355,181 | 368,407 | 1,110 | 1,422 | 35 |
| 150,861 | 154,215 | 422,310 | 424,243 | 2,732 | 2,821 | 1,060,078 | 1,068,551 | 2,610 | 2,777 | 36 |
| 45,960 | 46,225 | 85,311 | 85,429 | 7,980 | 8,053 | 627,451 | 629,722 | 57,446 | 58,624 | 37 |
| 26,831 | 27,426 | 50,716 | 51,338 | 1,396 | 1,487 | 248,788 | 253,672 | 637 | 734 | 38 |
| 23,343 | 24,918 | 20,569 | 37,195 | 2,037 | 4,833 | 116,422 | 196,694 | 538 | 770 | 39 |
| 9,605 | 9,829 | 11,357 | 12,115 | 2,251 | 2,722 | 78,480 | 85,605 | 91 | 118 | 40 |
| 45,090 | 46,720 | 149,669 | 155,669 | 18,314 | 21,047 | 950,657 | 1,004,915 | 3,521 | 4,661 | 41 |
| 2,792 | 2,807 | 10,700 | 10,859 | 6,828 | 7,446 | 399,121 | 411,582 | 1,091 | 1,242 | 42 |
| 26,308 | 28,747 | 95,161 | 109,444 | 14,513 | 21,348 | 647,841 | 778,704 | 13,329 | 23,136 | 43 |
| 3,119 | 3,172 | 9,209 | 9,426 | 956 | 1,078 | 53,159 | 55,099 | 1,809 | 2,603 | 44 |
| 21,878 | 21,927 | 37,209 | 37,538 | 3,216 | 3,388 | 225,924 | 228,717 | 19,075 | 21,774 | 45 |
| 19,406 | 88,475 | 35,450 | 46,093 | 2,971 | 4,180 | 308,468 | 450,878 | 42,478 | 71,395 | 46 |
| 415,648 | 495,834 | 1,065,889 | 1,121,026 | 79,099 | 95,569 | 5,616,256 | 6,093,877 | 166,010 | 217,307 | 47 |
| 2,323,057 | 2,324,337 | 6,399,779 | 6,405,440 | 507,270 | 512,763 | 39,035,283 | 39,134,261 | 980,618 | 999,331 | 48 |
| 443,304 | 443,304 | 1,195,638 | 1,195,638 | 77,895 | 77,895 | 7,189,765 | 7,189,765 | 177,208 | 177,208 | 49 |
| 124,873 | 124,873 | 352,195 | 352,195 | 23,134 | 23,134 | 2,077,558 | 2,077,558 | 68,855 | 68,855 | 50 |
| 568,178 | 568,178 | 1,547,833 | 1,547,833 | 101,029 | 101,029 | 9,267,322 | 9,267,322 | 246,063 | 246,063 | 51 |
| 19,360 | 19,506 | 67,874 | 69,208 | 6,734 | 7,135 | 404,933 | 413,846 | 20,848 | 25,121 | 52 |
| 508,541 | 508,541 | 1,369,293 | 1,369,293 | 100,264 | 100,264 | 8,411,678 | 8,411,678 | 197,366 | 197,366 | 53 |
| 1,734 | 1,743 | 3,699 | 3,716 | 438 | 445 | 46,795 | 47,034 | 1,933 | 2,014 | 54 |
| 286 | 364 | 195 | 242 | 315 | 636 | 14,451 | 21,967 | 57 | 59 | 55 |

TABLE C (Continued)

ALL RETURNS BY OCCUPATION

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | | | | TOTAL FISHERMEN | | Accountants | | |
|---|--|-------|--|--|--|--|--|---------|
| | | | | TOTAL, PÊCHEURS | | Comptables | | |
| ITEM | | POSTE | | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | |
| Number of Taxable Returns | | 1 | Nombre de déclarations imposables | 1 | 17,838 | 17,838 | 5,960 | 5,960 |
| Number of Non-Taxable Returns | | 2 | Nombre de déclarations non imposables .. | 2 | | 5,505 | | 364 |
| Total Number of Returns | | 3 | Nombre total de déclarations | 3 | 17,838 | 23,343 | 5,960 | 6,324 |
| Sources of Income | | | Sources de revenu | | \$ | \$ | \$ | \$ |
| Wages and Salaries | | 4 | Salaires et traitements | 4 | 12,735 | 14,444 | 4,654 | 4,703 |
| Commissions from Employment | | 5 | Commissions d'emplois | 5 | 117 | 118 | 125 | 133 |
| Other Employment Earnings | | 6 | Autres gains provenant d'un emploi | 6 | 313 | 523 | 6 | 6 |
| Unemployment Insurance Benefits | | 7 | Prestations d'assurance-chômage | 7 | 16,883 | 21,090 | 111 | 111 |
| Old Age Pension | | 8 | Pension de vieillesse | 8 | 576 | 888 | 533 | 654 |
| CPP or QPP Benefits | | 9 | Prestations du RPC ou RRQ | 9 | 71 | 85 | 129 | 136 |
| Other Pensions or Superannuation | | 10 | Autres pensions ou pensions de retraite | 10 | 84 | 95 | 226 | 229 |
| Net Business Income | | 11 | Revenu net d'entreprise | 11 | 442 | 429 | 441 | 754 |
| Net Professional Income | | 12 | Revenu net de professions | 12 | 110 | 111 | 147,198 | 148,216 |
| Net Commission Income | | 13 | Revenu net de commissions | 13 | 51 | 60 | 110 | 110 |
| Net Farming or Fishing Income | | 14 | Revenu net d'agriculture ou de pêche | 14 | 120,294 | 126,810 | 268 | 270 |
| Taxable Amount of Dividends | | 15 | Montant imposable des dividendes | 15 | 438 | 443 | 2,479 | 2,496 |
| Bond Interest | | 16 | Intérêt obligataire | 16 | 221 | 231 | 1,116 | 1,148 |
| Bank Interest | | 17 | Intérêt bancaire | | 2,475 | 2,687 | 2,474 | 2,484 |
| Mortgage Interest | | 18 | Intérêt hypothécaire | 18 | 58 | 59 | 868 | 875 |
| Income from Trusts | | 19 | Revenu de fiducies | 19 | 20 | 25 | 85 | 85 |
| Annuity Income | | 20 | Revenu de rentes | 20 | 31 | 34 | 138 | 138 |
| Other Canadian Investment Income | | 21 | Autres placements au Canada | 21 | 355 | 368 | 238 | 249 |
| Foreign Investment Income | | 22 | Revenu de placements à l'étranger | 22 | 3 | 3 | 168 | 168 |
| Net Rental Income | | 23 | Revenu net de location | 23 | 223 | 219 | 187 | 158 |
| Net Taxable Capital Gains | | 24 | Gains nets en capital imposables | 24 | 647 | 670 | 810 | 828 |
| Miscellaneous Income | | 25 | Revenus divers | 25 | 461 | 522 | 389 | 398 |
| Total Income Assessed | | 26 | Total du revenu imposé | 26 | 156,611 | 169,915 | 161,333 | 162,301 |
| Personal Exemptions | | | Exemptions personnelles | | | | | |
| Basic Personal Exemption | | 27 | Exemption personnelle de base | 27 | 28,533 | 37,341 | 9,532 | 10,111 |
| Age and Disability Exemptions | | 28 | Ex. en raisons d'âge et d'invalidité | 28 | 535 | 874 | 537 | 646 |
| Married or Equivalent Exemption | | 29 | Exemption de marié ou l'équivalent | 29 | 12,216 | 16,894 | 4,349 | 4,612 |
| Wholly Dependent Children | | 30 | Enfants entièrement à charge | 30 | 7,321 | 10,694 | 3,399 | 3,511 |
| Other Dependents Exemption | | 31 | Ex. pour autres personnes à charge | 31 | 168 | 205 | 50 | 50 |
| Education Deduction | | 32 | Déduction relative aux études | 32 | 129 | 165 | 473 | 474 |
| Total Personal Exemptions | | 33 | Total des exemptions personnelles | 33 | 48,902 | 66,174 | 18,340 | 19,404 |
| Deductions | | | Déductions | | | | | |
| CPP or QPP Contributions | | 34 | Cotisations au RPC ou RRQ | 34 | 2,061 | 2,223 | 956 | 971 |
| Unemployment Insurance Premiums | | 35 | Primes d'assurance-chômage | 35 | 582 | 679 | 18 | 18 |
| Registered Pension Plan Contributions | | 36 | Contributions à un régime enregistré de pensions | 36 | 37 | 39 | 180 | 180 |
| Retirement Savings Plan Premiums | | 37 | Primes d'épargne-retraite | 37 | 2,564 | 2,571 | 9,601 | 9,619 |
| Union and Professional Dues | | 38 | Cotisations syndicales et prof. | 38 | 196 | 200 | 28 | 30 |
| Tuition Fees | | 39 | Frais de scolarité | 39 | 38 | 56 | 42 | 43 |
| Child Care Expenses | | 40 | Frais de garde d'enfants | 40 | 47 | 49 | 42 | 43 |
| General Expense Allowance | | 41 | Allocation pour frais généraux | 41 | 370 | 422 | 71 | 72 |
| Other Expenses of Employment | | 42 | Autres frais professionnels | 42 | 70 | 71 | 17 | 17 |
| Standard Deductions | | 43 | Déductions uniformes | 43 | 1,671 | 2,208 | 253 | 288 |
| Medical Claims | | 44 | Réclamations de frais médicaux | 44 | 70 | 75 | 217 | 218 |
| Charitable Donations | | 45 | Dons de charité | 45 | 465 | 500 | 3,530 | 3,534 |
| Other Deductions | | 46 | Autres déductions | 46 | 768 | 906 | 2,595 | 2,765 |
| Total Deductions (Items 34-46) | | 47 | Total des déductions (Postes 34 à 46) | 47 | 8,940 | 10,001 | 17,549 | 17,798 |
| Taxable Income Assessed | | 48 | Revenu imposable établi | 48 | 98,856 | 98,982 | 125,449 | 125,465 |
| Federal Tax Payable | | 49 | Impôt fédéral à payer | 49 | 19,808 | 19,808 | 32,662 | 32,662 |
| Provincial Tax Payable | | 50 | Impôt provincial à payer | 50 | 7,081 | 7,081 | 8,142 | 8,142 |
| Total Tax Payable | | 51 | Impôt total à payer | 51 | 26,888 | 26,888 | 40,805 | 40,805 |
| Canada Pension Plan Contributions | | 52 | Cotisations au RPC | 52 | 2,005 | 2,157 | 678 | 689 |
| Basic Federal Tax | | 53 | Impôt fédéral de base | 53 | 21,852 | 21,852 | 37,145 | 37,145 |
| Dividend Tax Credit | | 54 | Dégrèvement pour dividendes | 54 | 81 | 81 | 479 | 482 |
| Foreign Tax Credit | | 55 | Dégrèvement pour impôts étrangers | 55 | | | 97 | 97 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| Doctors, Surgeons and Dentists <i>Médecins, chirurgiens et dentistes</i> | | Lawyers & Notaries <i>Avocats et notaires</i> | | Other Professionals <i>Autres professions libérales</i> | | TOTAL PROFESSIONALS <i>TOTAL, PROFESSIONS</i> | | TOTAL SALESMEN <i>TOTAL, VENDEURS</i> | | P O S T E T E M E |
|---|--|--|--|--|--|--|--|--|--|---|
| Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | |
| 29,324 | 29,324 | 10,310 | 10,310 | 25,950 | 25,950 | 71,544 | 71,544 | 22,509 | 22,509 | 1 |
| | 402 | | 230 | | 8,473 | | 9,469 | | 6,181 | 2 |
| 29,324 | 29,726 | 10,310 | 10,540 | 25,950 | 34,423 | 71,544 | 81,013 | 22,509 | 28,690 | 3 |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 53,052 | 53,250 | 12,759 | 12,828 | 30,032 | 31,494 | 100,497 | 102,275 | 20,119 | 21,393 | 4 |
| 104 | 104 | 90 | 90 | 467 | 470 | 786 | 797 | 4,215 | 4,503 | 5 |
| 284 | 284 | 127 | 127 | 280 | 301 | 696 | 717 | 180 | 221 | 6 |
| 7 | 7 | 18 | 18 | 1,066 | 1,277 | 1,202 | 1,413 | 1,088 | 1,403 | 7 |
| 1,969 | 2,041 | 891 | 894 | 1,983 | 2,473 | 5,376 | 6,063 | 1,902 | 2,365 | 8 |
| 307 | 317 | 168 | 168 | 334 | 358 | 937 | 979 | 491 | 531 | 9 |
| 911 | 915 | 566 | 568 | 3,631 | 3,644 | 5,334 | 5,357 | 2,862 | 2,929 | 10 |
| 4,520 | 4,992 | 758 | 1,123 | 1,392 | 1,439 | 7,111 | 8,308 | 298 | 202 | 11 |
| 1,078,949 | 1,080,419 | 333,041 | 334,931 | 307,906 | 318,435 | 1,867,093 | 1,882,001 | 220 | 180 | 12 |
| 193 | 193 | 400 | 400 | 235 | 262 | 938 | 965 | 201,914 | 210,374 | 13 |
| 2,606 | 3,097 | 982 | 1,053 | 879 | 982 | 4,736 | 5,401 | 995 | 1,116 | 14 |
| 17,012 | 17,091 | 9,690 | 9,869 | 4,844 | 5,168 | 34,025 | 34,624 | 2,216 | 2,352 | 15 |
| 7,558 | 7,577 | 2,691 | 2,693 | 2,225 | 2,321 | 13,591 | 13,738 | 1,149 | 1,210 | 16 |
| 17,392 | 17,439 | 6,277 | 6,293 | 7,903 | 8,508 | 34,046 | 34,725 | 4,999 | 5,378 | 17 |
| 3,191 | 3,200 | 3,936 | 3,952 | 1,923 | 1,957 | 9,918 | 9,984 | 1,468 | 1,514 | 18 |
| 1,160 | 1,173 | 680 | 684 | 315 | 323 | 2,240 | 2,265 | 159 | 171 | 19 |
| 2,357 | 2,360 | 771 | 771 | 673 | 731 | 3,939 | 4,000 | 645 | 668 | 20 |
| 1,374 | 1,375 | 615 | 622 | 449 | 463 | 2,676 | 2,710 | 219 | 233 | 21 |
| 1,203 | 1,203 | 291 | 292 | 217 | 252 | 1,879 | 1,915 | 246 | 250 | 22 |
| 923 | 1,101 | 385 | 719 | 12 | 155 | 362 | 1,817 | 650 | 489 | 23 |
| 4,024 | 4,052 | 2,605 | 2,618 | 1,894 | 1,900 | 9,332 | 9,399 | 968 | 962 | 24 |
| 2,833 | 2,851 | 1,226 | 1,230 | 1,759 | 1,956 | 6,208 | 6,434 | 666 | 757 | 25 |
| 1,185,829 | 1,186,663 | 375,487 | 376,153 | 365,854 | 379,718 | 2,088,503 | 2,104,834 | 245,679 | 256,972 | 26 |
| 46,714 | 47,349 | 16,494 | 16,862 | 41,164 | 54,573 | 113,904 | 128,895 | 35,965 | 45,853 | 27 |
| 1,875 | 1,968 | 799 | 816 | 1,903 | 2,485 | 5,114 | 5,915 | 1,829 | 2,351 | 28 |
| 25,385 | 25,717 | 7,738 | 7,818 | 12,380 | 14,157 | 49,851 | 52,305 | 13,665 | 16,276 | 29 |
| 19,859 | 20,005 | 6,091 | 6,127 | 7,716 | 8,473 | 37,065 | 38,116 | 8,032 | 9,351 | 30 |
| 1,519 | 1,530 | 72 | 72 | 377 | 392 | 2,017 | 2,043 | 392 | 425 | 31 |
| 2,867 | 2,889 | 604 | 635 | 1,035 | 1,306 | 4,979 | 5,304 | 727 | 834 | 32 |
| 98,217 | 99,457 | 31,798 | 32,331 | 64,574 | 81,386 | 212,930 | 232,577 | 60,610 | 75,089 | 33 |
| 4,763 | 4,785 | 1,652 | 1,663 | 3,360 | 3,579 | 10,731 | 11,000 | 3,059 | 3,282 | 34 |
| 151 | 152 | 19 | 20 | 125 | 134 | 313 | 324 | 155 | 165 | 35 |
| 2,438 | 2,438 | 456 | 456 | 746 | 778 | 3,820 | 3,852 | 385 | 393 | 36 |
| 75,677 | 75,749 | 19,134 | 19,170 | 16,081 | 16,235 | 120,493 | 120,773 | 11,934 | 12,025 | 37 |
| 631 | 637 | 118 | 119 | 387 | 463 | 1,164 | 1,250 | 50 | 55 | 38 |
| 418 | 434 | 61 | 83 | 629 | 1,017 | 1,150 | 1,577 | 236 | 380 | 39 |
| 338 | 339 | 48 | 53 | 316 | 411 | 744 | 846 | 83 | 87 | 40 |
| 575 | 580 | 121 | 122 | 473 | 508 | 1,240 | 1,283 | 359 | 392 | 41 |
| 112 | 112 | 44 | 45 | 87 | 100 | 259 | 273 | 289 | 291 | 42 |
| 1,428 | 1,467 | 467 | 489 | 1,991 | 2,795 | 4,140 | 5,039 | 1,767 | 2,354 | 43 |
| 870 | 881 | 481 | 500 | 592 | 693 | 2,160 | 2,292 | 780 | 904 | 44 |
| 15,863 | 15,869 | 6,719 | 6,726 | 4,025 | 4,133 | 30,137 | 30,262 | 1,971 | 2,025 | 45 |
| 16,526 | 16,855 | 7,648 | 7,960 | 7,341 | 8,722 | 34,110 | 36,302 | 3,543 | 4,321 | 46 |
| 119,790 | 120,298 | 36,968 | 37,406 | 36,154 | 39,569 | 210,461 | 215,071 | 24,609 | 26,674 | 47 |
| 967,811 | 967,911 | 306,716 | 306,764 | 265,396 | 266,097 | 1,665,372 | 1,666,236 | 160,517 | 160,993 | 48 |
| 280,409 | 280,409 | 88,268 | 88,268 | 63,730 | 63,730 | 465,069 | 465,069 | 32,755 | 32,755 | 49 |
| 72,329 | 72,329 | 24,461 | 24,461 | 14,727 | 14,727 | 119,659 | 119,659 | 8,639 | 8,639 | 50 |
| 352,738 | 352,738 | 112,729 | 112,729 | 78,457 | 78,457 | 584,729 | 584,729 | 41,394 | 41,394 | 51 |
| 3,518 | 3,530 | 1,244 | 1,250 | 2,567 | 2,710 | 8,008 | 8,179 | 2,179 | 2,278 | 52 |
| 313,449 | 313,449 | 96,466 | 96,466 | 73,731 | 73,731 | 520,791 | 520,791 | 38,406 | 38,406 | 53 |
| 3,379 | 3,389 | 1,932 | 1,939 | 962 | 994 | 6,753 | 6,803 | 435 | 444 | 54 |
| 313 | 329 | 70 | 70 | 214 | 246 | 693 | 741 | 66 | 68 | 55 |

TABLE C (Continued)

ALL RETURNS BY OCCUPATION

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | | | Business Proprietors | | Investors | | |
|---|----|--|--|--|--|--|-----------|
| | | | Propriétaires d'entreprises | | Porteurs de titres | | |
| ITEM | | POSTE | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | |
| Number of Taxable Returns | 1 | Nombre de déclarations imposables | 1 | 286,332 | 286,332 | 245,219 | 245,219 |
| Number of Non-Taxable Returns | 2 | Nombre de déclarations non imposables | 2 | | 103,421 | | 144,132 |
| Total Number of Returns | 3 | Nombre total de déclarations | 3 | 286,332 | 389,753 | 245,219 | 389,351 |
| Sources of Income | | Sources de revenu | \$ | \$ | \$ | \$ | |
| Wages and Salaries | 4 | Salaires et traitements | 4 | 360,648 | 397,464 | 183,461 | 192,594 |
| Commissions from Employment | 5 | Commissions d'emplois | 5 | 20,701 | 22,947 | 6,404 | 6,632 |
| Other Employment Earnings | 6 | Autres gains provenant d'un emploi | 6 | 1,199 | 2,044 | 587 | 613 |
| Unemployment Insurance Benefits | 7 | Prestations d'assurance-chômage | 7 | 18,299 | 23,105 | 11,979 | 13,695 |
| Old Age Pension | 8 | Pension de vieillesse | 8 | 15,547 | 24,573 | 160,725 | 220,068 |
| CPP or QPP Benefits | 9 | Prestations du RPC ou RRQ | 9 | 3,422 | 5,123 | 25,606 | 29,655 |
| Other Pensions or Superannuation | 10 | Autres pensions ou pensions de retraite | 10 | 8,974 | 10,237 | 79,242 | 81,113 |
| Net Business Income | 11 | Revenu net d'entreprise | 11 | 2,039,432 | 2,143,496 | 2,338 | 61 |
| Net Professional Income | 12 | Revenu net de professions | 12 | 8,113 | 10,037 | 7,200 | 6,903 |
| Net Commission Income | 13 | Revenu net de commissions | 13 | 9,702 | 10,947 | 1,965 | 2,100 |
| Net Farming or Fishing Income | 14 | Revenu net d'agriculture ou de pêche | 14 | 4,371 | 297 | 745 | 3,078 |
| Taxable Amount of Dividends | 15 | Montant imposable des dividendes | 15 | 17,357 | 19,559 | 578,785 | 658,713 |
| Bond Interest | 16 | Intérêt obligataire | 16 | 16,150 | 17,748 | 302,058 | 339,440 |
| Bank Interest | 17 | Intérêt bancaire | 17 | 66,478 | 75,725 | 503,185 | 586,901 |
| Mortgage Interest | 18 | Intérêt hypothécaire | 18 | 25,389 | 27,980 | 208,927 | 227,290 |
| Income from Trusts | 19 | Revenu de fiducies | 19 | 2,215 | 2,622 | 149,887 | 158,885 |
| Annuity Income | 20 | Revenu de rentes | 20 | 2,302 | 2,622 | 27,405 | 30,817 |
| Other Canadian Investment Income | 21 | Autres placements au Canada | 21 | 3,165 | 3,804 | 46,474 | 51,044 |
| Foreign Investment Income | 22 | Revenu de placements à l'étranger | 22 | 1,584 | 1,982 | 40,821 | 44,096 |
| Net Rental Income | 23 | Revenu net de location | 23 | 28,804 | 30,849 | 26,463 | 26,220 |
| Net Taxable Capital Gains | 24 | Gains nets en capital imposables | 24 | 13,685 | 15,019 | 117,756 | 122,982 |
| Miscellaneous Income | 25 | Revenus divers | 25 | 11,182 | 13,231 | 10,715 | 11,739 |
| Total Income Assessed | 26 | Total du revenu imposé | 26 | 2,678,718 | 2,861,409 | 2,492,727 | 2,808,482 |
| Personal Exemptions | | Exemptions personnelles | | | | | |
| Basic Personal Exemption | 27 | Exemption personnelle de base | 27 | 457,635 | 622,866 | 391,718 | 621,856 |
| Age and Disability Exemptions | 28 | Ex. en raisons d'âge et d'invalidité | 28 | 15,163 | 24,391 | 147,060 | 208,381 |
| Married or Equivalent Exemption | 29 | Exemption de marié ou l'équivalent | 29 | 203,365 | 270,863 | 38,949 | 62,325 |
| Wholly Dependent Children | 30 | Enfants entièrement à charge | 30 | 121,430 | 158,741 | 10,081 | 15,239 |
| Other Dependents Exemption | 31 | Ex. pour autres personnes à charge | 31 | 4,191 | 4,536 | 653 | 721 |
| Education Deduction | 32 | Déduction relative aux études | 32 | 5,840 | 7,183 | 2,680 | 3,660 |
| Total Personal Exemptions | 33 | Total des exemptions personnelles | 33 | 807,623 | 1,088,581 | 591,141 | 912,182 |
| Deductions | | Déductions | | | | | |
| CPP or QPP Contributions | 34 | Cotisations au RPC ou RRQ | 34 | 38,675 | 43,231 | 1,775 | 1,827 |
| Unemployment Insurance Premiums | 35 | Primes d'assurance-chômage | 35 | 2,128 | 2,398 | 618 | 655 |
| Registered Pension Plan Contributions | 36 | Contributions à un régime enregistré de pensions | 36 | 4,361 | 4,619 | 2,057 | 2,087 |
| Retirement Savings Plan Premiums | 37 | Primes d'épargne-retraite | 37 | 60,496 | 61,731 | 10,078 | 10,807 |
| Union and Professional Dues | 38 | Cotisations syndicales et prof. | 38 | 1,673 | 1,843 | 405 | 494 |
| Tuition Fees | 39 | Frais de scolarité | 39 | 847 | 1,313 | 1,149 | 2,808 |
| Child Care Expenses | 40 | Frais de garde d'enfants | 40 | 634 | 815 | 114 | 120 |
| General Expense Allowance | 41 | Allocation pour frais généraux | 41 | 6,707 | 7,561 | 3,355 | 3,578 |
| Other Expenses of Employment | 42 | Autres frais professionnels | 42 | 4,866 | 5,209 | 2,242 | 2,313 |
| Standard Deductions | 43 | Déductions uniformes | 43 | 24,440 | 34,403 | 16,680 | 29,448 |
| Medical Claims | 44 | Réclamations de frais médicaux | 44 | 3,446 | 3,985 | 15,334 | 29,347 |
| Charitable Donations | 45 | Dons de charité | 45 | 18,165 | 19,073 | 45,685 | 49,168 |
| Other Deductions | 46 | Autres déductions | 46 | 23,550 | 42,812 | 61,366 | 75,979 |
| Total Deductions (Items 34-46) | 47 | Total des déductions (Postes 34 à 46) | 47 | 189,987 | 228,993 | 160,858 | 208,631 |
| Taxable Income Assessed | 48 | Revenu imposable établi | 48 | 1,682,504 | 1,690,899 | 1,742,243 | 1,800,797 |
| Federal Tax Payable | 49 | Impôt fédéral à payer | 49 | 331,150 | 331,150 | 310,796 | 310,796 |
| Provincial Tax Payable | 50 | Impôt provincial à payer | 50 | 93,617 | 93,617 | 90,622 | 90,622 |
| Total Tax Payable | 51 | Impôt total à payer | 51 | 424,767 | 424,767 | 401,418 | 401,418 |
| Canada Pension Plan Contributions | 52 | Cotisations au RPC | 52 | 28,937 | 31,277 | 1,463 | 1,501 |
| Basic Federal Tax | 53 | Impôt fédéral de base | 53 | 387,653 | 387,653 | 363,117 | 363,117 |
| Dividend Tax Credit | 54 | Dégrèvement pour dividendes | 54 | 3,422 | 3,579 | 114,657 | 125,054 |
| Foreign Tax Credit | 55 | Dégrèvement pour impôts étrangers | 55 | 558 | 631 | 5,981 | 6,250 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| Property Owners <i>Propriétaires d'immeubles</i> | | Pensioners <i>Pensionnés</i> | | Unclassified <i>Non Classés</i> | | GRAND TOTAL <i>TOTAL GLOBAL</i> | | P O T E S T E M E |
|--|--|--|--|--|--|--|--|---|
| Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | Taxable Returns <i>Déclarations imposables</i> | All Returns <i>Toutes les déclarations</i> | |
| 58,705 | 58,705 43,510 | 252,589 | 252,589 475,764 | 203,806 | 203,806 276,828 | 8,452,409 | 8,452,409 2,493,976 | 1 2 |
| 58,705 | 102,215 | 252,589 | 728,353 | 203,806 | 480,634 | 8,452,409 | 10,946,385 | 3 |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 194,534 | 205,345 | 71,463 | 83,120 | 204,287 | 256,028 | 58,025,867 | 60,130,454 | 4 |
| 11,808 | 12,423 | 2,211 | 2,472 | 1,156 | 1,326 | 1,321,174 | 1,349,039 | 5 |
| 426 | 589 | 459 | 929 | 4,204 | 5,206 | 91,387 | 123,863 | 6 |
| 8,706 | 10,479 | 41,592 | 47,746 | 426,128 | 616,010 | 1,551,394 | 1,859,557 | 7 |
| 20,976 | 41,390 | 223,378 | 724,220 | 12,507 | 15,559 | 564,788 | 1,181,224 | 8 |
| 4,278 | 7,158 | 86,222 | 165,591 | 4,354 | 6,303 | 178,452 | 276,159 | 9 |
| 7,781 | 9,521 | 789,632 | 924,690 | 15,580 | 16,381 | 1,134,846 | 1,279,248 | 10 |
| 5,303 | 5,098 | 958 | 1,305 | 1,028 | 973 | 2,062,032 | 2,159,460 | 11 |
| 15,138 | 17,101 | 2,371 | 2,565 | 635 | 472 | 1,947,414 | 1,966,485 | 12 |
| 3,803 | 4,377 | 1,205 | 1,315 | 410 | 599 | 225,416 | 236,617 | 13 |
| 372- | 1,105- | 485- | 1,184- | 852 | 39 | 1,350,475 | 1,469,020 | 14 |
| 18,787 | 20,943 | 30,587 | 39,658 | 2,660 | 3,080 | 931,673 | 1,031,256 | 15 |
| 14,545 | 16,602 | 49,396 | 67,130 | 3,039 | 3,627 | 556,399 | 620,749 | 16 |
| 47,624 | 57,028 | 116,360 | 190,402 | 14,005 | 17,859 | 1,452,556 | 1,666,313 | 17 |
| 20,334 | 22,363 | 12,775 | 19,099 | 2,154 | 2,357 | 392,320 | 425,553 | 18 |
| 3,802 | 4,067 | 3,712 | 4,883 | 679 | 713 | 190,222 | 202,712 | 19 |
| 1,057 | 1,205 | 10,875 | 12,672 | 1,267 | 1,278 | 67,587 | 73,688 | 20 |
| 3,175 | 3,543 | 5,440 | 7,054 | 637 | 762 | 98,481 | 108,043 | 21 |
| 2,098 | 2,271 | 2,903 | 2,903 | 225 | 246 | 67,203 | 71,855 | 22 |
| 189,246 | 212,029 | 7,089 | 13,343 | 1,234 | 1,124 | 322,372 | 352,431 | 23 |
| 11,782 | 13,032 | 3,899 | 3,690 | 1,093 | 1,118 | 229,855 | 238,825 | 24 |
| 4,116 | 4,816 | 6,668 | 9,924 | 132,169 | 165,866 | 389,166 | 449,434 | 25 |
| 588,946 | 670,274 | 1,468,426 | 2,323,526 | 830,304 | 1,116,924 | 73,151,080 | 77,271,983 | 26 |
| 93,845 | 163,284 | 403,555 | 1,164,642 | 325,236 | 765,671 | 13,468,272 | 17,442,043 | 27 |
| 19,381 | 38,757 | 199,799 | 639,678 | 12,913 | 19,855 | 540,867 | 1,105,857 | 28 |
| 21,207 | 34,946 | 75,669 | 173,576 | 45,218 | 107,425 | 3,413,525 | 3,983,788 | 29 |
| 11,962 | 15,310 | 6,874 | 16,305 | 17,919 | 52,215 | 2,094,692 | 2,355,294 | 30 |
| 525 | 620 | 628 | 758 | 1,491 | 1,788 | 116,752 | 122,661 | 31 |
| 1,577 | 1,969 | 1,050 | 1,369 | 4,450 | 7,085 | 152,936 | 186,655 | 32 |
| 148,496 | 254,885 | 687,576 | 1,996,329 | 407,228 | 954,039 | 19,787,044 | 25,196,297 | 33 |
| 1,967 | 2,105 | 609 | 637 | 1,960 | 2,178 | 627,797 | 655,862 | 34 |
| 753 | 808 | 295 | 322 | 1,532 | 1,906 | 362,668 | 377,086 | 35 |
| 2,044 | 2,204 | 1,871 | 2,108 | 1,089 | 1,215 | 1,078,351 | 1,087,846 | 36 |
| 10,598 | 10,730 | 6,230 | 6,815 | 2,603 | 2,797 | 909,893 | 916,595 | 37 |
| 453 | 505 | 482 | 597 | 1,014 | 1,238 | 254,861 | 260,590 | 38 |
| 280 | 664 | 169 | 421 | 4,106 | 11,001 | 124,937 | 215,685 | 39 |
| 196 | 238 | 8 | 10 | 1,945 | 2,274 | 82,342 | 90,160 | 40 |
| 3,002 | 3,238 | 2,018 | 2,351 | 6,068 | 7,592 | 977,296 | 1,035,992 | 41 |
| 3,029 | 3,325 | 1,128 | 1,145 | 599 | 702 | 412,695 | 426,154 | 42 |
| 4,329 | 8,329 | 17,773 | 63,260 | 19,386 | 46,854 | 751,355 | 993,735 | 43 |
| 1,998 | 3,056 | 6,407 | 11,130 | 2,409 | 3,033 | 87,572 | 111,523 | 44 |
| 10,845 | 11,512 | 21,705 | 25,265 | 1,498 | 1,685 | 375,469 | 389,983 | 45 |
| 17,489 | 22,069 | 5,134 | 10,506 | 9,813 | 13,069 | 506,720 | 728,238 | 46 |
| 56,985 | 68,784 | 63,830 | 124,567 | 54,021 | 95,545 | 6,551,957 | 7,289,449 | 47 |
| 383,927 | 387,018 | 720,173 | 729,955 | 372,087 | 384,534 | 46,841,581 | 47,053,005 | 48 |
| 85,055 | 85,055 | 112,500 | 112,500 | 47,549 | 47,549 | 8,771,654 | 8,771,654 | 49 |
| 22,124 | 22,124 | 37,212 | 37,212 | 16,129 | 16,129 | 2,541,496 | 2,541,496 | 50 |
| 107,179 | 107,179 | 149,712 | 149,712 | 63,678 | 63,678 | 11,313,150 | 11,313,150 | 51 |
| 1,293 | 1,372 | 500 | 520 | 1,466 | 1,581 | 471,631 | 487,832 | 52 |
| 99,984 | 99,984 | 142,892 | 142,892 | 70,494 | 70,494 | 10,254,235 | 10,254,235 | 53 |
| 3,746 | 3,934 | 6,037 | 6,474 | 528 | 560 | 184,387 | 195,978 | 54 |
| 344 | 351 | 525 | 564 | 176 | 182 | 22,852 | 30,814 | 55 |

TABLE D

ALL RETURNS BY PROVINCE

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | | | NEWFOUNDLAND TERRE-NEUVE | | PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD | |
|---|------|--|--|--|--|--|
| | ITEM | POSTE | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations |
| Number of Taxable Returns | 1 | Nombre de déclarations imposables | 1 | 147,176 | 34,119 | 34,119 |
| Number of Non-Taxable Returns | 2 | Nombre de déclarations non imposables .. | 2 | | 44,936 | 12,337 |
| Total Number of Returns | 3 | Nombre total de déclarations | 3 | 147,176 | 192,112 | 46,456 |
| Sources of Income | | Sources de revenu | | \$ | \$ | \$ |
| Wages and Salaries | 4 | Salaires et traitements | 4 | 869,352 | 907,907 | 176,941 |
| Commissions from Employment | 5 | Commissions d'emplois | 5 | 7,018 | 7,127 | 2,032 |
| Other Employment Earnings | 6 | Autres gains provenant d'un emploi | 6 | 3,244 | 4,841 | 1,544 |
| Unemployment Insurance Benefits | 7 | Prestations d'assurance-chômage | 7 | 67,960 | 83,656 | 12,006 |
| Old Age Pension | 8 | Pension de vieillesse | 8 | 4,154 | 9,090 | 4,446 |
| CPP or QPP Benefits | 9 | Prestations du RPC ou RRQ | 9 | 1,825 | 3,210 | 951 |
| Other Pensions or Superannuation | 10 | Autres pensions ou pensions de retraite | 10 | 9,908 | 11,685 | 5,110 |
| Net Business Income | 11 | Revenu net d'entreprise | 11 | 23,793 | 26,604 | 9,747 |
| Net Professional Income | 12 | Revenu net de professions | 12 | 17,646 | 17,825 | 5,509 |
| Net Commission Income | 13 | Revenu net de commissions | 13 | 2,316 | 2,473 | 695 |
| Net Farming or Fishing Income | 14 | Revenu net d'agriculture ou de pêche | 14 | 16,629 | 19,772 | 12,677 |
| Taxable Amount of Dividends | 15 | Montant imposable des dividendes | 15 | 4,476 | 4,819 | 3,198 |
| Bond Interest | 16 | Intérêt obligataire | 16 | 2,359 | 2,514 | 1,913 |
| Bank Interest | 17 | Intérêt bancaire | 17 | 12,350 | 13,867 | 4,523 |
| Mortgage Interest | 18 | Intérêt hypothécaire | 18 | 584 | 625 | 417 |
| Income from Trusts | 19 | Revenu de fiducies | 19 | 696 | 757 | 472 |
| Annuity Income | 20 | Revenu de rentes | 20 | 187 | 188 | 287 |
| Other Canadian Investment Income | 21 | Autres placements au Canada | 21 | 433 | 486 | 184 |
| Foreign Investment Income | 22 | Revenu de placements à l'étranger | 22 | 261 | 290 | 181 |
| Net Rental Income | 23 | Revenu net de location | 23 | 1,926 | 2,042 | 906 |
| Net Taxable Capital Gains | 24 | Gains nets en capital imposables | 24 | 703 | 721 | 539 |
| Miscellaneous Income | 25 | Revenus divers | 25 | 3,328 | 3,867 | 1,253 |
| Total Income Assessed | 26 | Total du revenu imposé | 26 | 1,051,150 | 1,124,364 | 245,530 |
| Personal Exemptions | | Exemptions personnelles | | | | |
| Basic Personal Exemption | 27 | Exemption personnelle de base | 27 | 235,218 | 307,062 | 74,259 |
| Age and Disability Exemptions | 28 | Ex. en raisons d'âge et d'invalidité | 28 | 4,142 | 8,403 | 4,095 |
| Married or Equivalent Exemption | 29 | Exemption de marié ou l'équivalent | 29 | 80,730 | 97,166 | 16,323 |
| Wholly Dependent Children | 30 | Enfants entièrement à charge | 30 | 54,135 | 64,372 | 12,817 |
| Other Dependents Exemption | 31 | Ex. pour autres personnes à charge | 31 | 3,277 | 3,482 | 180 |
| Education Deduction | 32 | Déduction relative aux études | 32 | 2,894 | 3,303 | 1,002 |
| Total Personal Exemptions | 33 | Total des exemptions personnelles | 33 | 380,395 | 483,788 | 108,675 |
| Deductions | | Déductions | | | | |
| CPP or QPP Contributions | 34 | Cotisations au RPC ou RRQ | 34 | 9,922 | 10,416 | 2,442 |
| Unemployment Insurance Premiums | 35 | Primes d'assurance-chômage | 35 | 5,838 | 6,168 | 1,217 |
| Registered Pension Plan Contributions | 36 | Contributions à un régime enregistré de pensions | 36 | 15,791 | 15,935 | 4,358 |
| Retirement Savings Plan Premiums | 37 | Primes d'épargne-retraite | 37 | 6,612 | 6,635 | 2,921 |
| Union and Professional Dues | 38 | Cotisations syndicales et prof. | 38 | 4,090 | 4,163 | 596 |
| Tuition Fees | 39 | Frais de scolarité | 39 | 1,838 | 2,747 | 821 |
| Child Care Expenses | 40 | Frais de garde d'enfants | 40 | 2,321 | 2,436 | 717 |
| General Expense Allowance | 41 | Allocation pour frais généraux | 41 | 16,552 | 17,682 | 3,752 |
| Other Expenses of Employment | 42 | Autres frais professionnels | 42 | 4,362 | 4,688 | 518 |
| Standard Deductions | 43 | Déductions uniformes | 43 | 13,574 | 17,978 | 4,137 |
| Medical Claims | 44 | Réclamations de frais médicaux | 44 | 347 | 453 | 376 |
| Charitable Donations | 45 | Dons de charité | 45 | 3,912 | 4,146 | 1,661 |
| Other Deductions | 46 | Autres déductions | 46 | 3,157 | 3,877 | 1,712 |
| Total Deductions (Items 34-46) | 47 | Total des déductions (Postes 34 à 46) | 47 | 88,317 | 97,324 | 25,231 |
| Taxable Income Assessed | 48 | Revenu imposable établi | 48 | 582,805 | 583,103 | 122,632 |
| Federal Tax Payable | 49 | Impôt fédéral à payer | 49 | 107,718 | 107,718 | 21,763 |
| Provincial Tax Payable | 50 | Impôt provincial à payer | 50 | 43,919 | 43,919 | 9,010 |
| Total Tax Payable | 51 | Impôt total à payer | 51 | 151,637 | 151,637 | 30,773 |
| Canada Pension Plan Contributions | 52 | Cotisations au RPC | 52 | 9,912 | 10,407 | 2,440 |
| Basic Federal Tax | 53 | Impôt fédéral de base | 53 | 122,307 | 122,307 | 25,111 |
| Dividend Tax Credit | 54 | Dégrèvement pour dividendes | 54 | 893 | 940 | 597 |
| Foreign Tax Credit | 55 | Dégrèvement pour impôts étrangers | 55 | 46 | 46 | 32 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| NOVA SCOTIA NOUVELLE-ÉCOSSE | | NEW BRUNSWICK NOUVEAU-BRUNSWICK | | QUEBEC QUÉBEC | | ONTARIO ONTARIO | | MANITOBA MANITOBA | | P O T E S T E T M E |
|--|--|--|--|--|--|--|--|--|--|--|
| Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | |
| 275,377 | 275,377 79,376 | 212,055 | 212,055 67,648 | 1,987,846 | 1,987,846 722,584 | 3,435,299 | 3,435,299 976,123 | 380,589 | 380,589 129,529 | 1 2 |
| 275,377 | 354,753 | 212,055 | 279,703 | 1,987,846 | 2,710,430 | 3,435,299 | 4,411,422 | 380,589 | 510,118 | 3 |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 1,660,094 | 1,727,580 | 1,193,736 | 1,250,249 | 14,048,263 | 14,922,944 | 24,604,845 | 25,208,089 | 2,343,834 | 2,424,918 | 4 |
| 23,771 | 24,443 | 18,577 | 18,761 | 317,975 | 328,714 | 577,011 | 586,046 | 45,667 | 46,291 | 5 |
| 6,440 | 5,785 | 4,003 | 5,189 | 19,662 | 34,457 | 29,452 | 37,440 | 5,062 | 6,563 | 6 |
| 65,404 | 79,408 | 70,333 | 84,306 | 420,901 | 562,333 | 513,032 | 584,020 | 51,605 | 60,322 | 7 |
| 17,412 | 31,426 | 13,427 | 24,538 | 86,882 | 205,043 | 265,625 | 594,306 | 28,909 | 73,945 | 8 |
| 7,244 | 10,362 | 4,179 | 6,614 | 39,082 | 71,656 | 78,375 | 116,943 | 8,886 | 13,391 | 9 |
| 43,766 | 49,173 | 29,758 | 33,460 | 199,952 | 249,151 | 533,746 | 587,989 | 50,938 | 57,384 | 10 |
| 51,027 | 55,590 | 40,620 | 43,934 | 518,643 | 582,566 | 870,154 | 882,059 | 76,310 | 80,478 | 11 |
| 48,354 | 48,721 | 32,949 | 33,287 | 520,689 | 527,452 | 814,090 | 819,000 | 72,132 | 72,521 | 12 |
| 5,111 | 5,177 | 4,698 | 4,913 | 62,695 | 68,398 | 96,024 | 98,736 | 9,389 | 9,824 | 13 |
| 33,632 | 35,925 | 12,118 | 13,477 | 53,762 | 100,690 | 221,088 | 241,957 | 133,508 | 147,663 | 14 |
| 31,321 | 35,570 | 17,277 | 19,327 | 180,576 | 201,425 | 444,220 | 487,725 | 32,695 | 37,800 | 15 |
| 13,924 | 15,333 | 11,202 | 12,329 | 133,567 | 155,357 | 231,405 | 255,437 | 24,663 | 28,201 | 16 |
| 32,996 | 37,776 | 21,869 | 25,495 | 313,936 | 378,203 | 632,666 | 717,626 | 66,703 | 77,481 | 17 |
| 3,185 | 3,578 | 2,315 | 2,593 | 45,504 | 51,938 | 254,242 | 273,169 | 8,521 | 9,261 | 18 |
| 4,221 | 4,592 | 1,969 | 2,130 | 42,116 | 45,254 | 95,801 | 101,289 | 5,680 | 5,862 | 19 |
| 1,001 | 1,052 | 1,047 | 1,123 | 8,819 | 9,916 | 31,881 | 34,628 | 3,679 | 4,127 | 20 |
| 2,169 | 2,369 | 1,376 | 1,488 | 16,525 | 18,383 | 44,139 | 48,185 | 4,444 | 4,913 | 21 |
| 2,691 | 2,809 | 832 | 880 | 15,064 | 16,585 | 30,687 | 32,286 | 1,349 | 1,417 | 22 |
| 5,372 | 5,384 | 3,618 | 4,136 | 68,303 | 78,059 | 139,425 | 150,723 | 14,314 | 16,215 | 23 |
| 3,912 | 4,239 | 3,235 | 3,407 | 31,870 | 33,163 | 108,487 | 112,204 | 7,987 | 8,145 | 24 |
| 8,986 | 10,593 | 5,840 | 6,968 | 83,643 | 102,079 | 172,599 | 197,025 | 13,331 | 17,133 | 25 |
| 2,070,232 | 2,196,886 | 1,494,977 | 1,598,608 | 17,228,430 | 18,743,765 | 30,788,994 | 32,166,881 | 3,009,604 | 3,203,856 | 26 |
| 439,956 | 566,844 | 338,898 | 447,063 | 3,177,185 | 4,329,292 | 5,470,012 | 7,025,277 | 606,858 | 813,541 | 27 |
| 16,743 | 29,778 | 12,583 | 22,572 | 85,449 | 190,859 | 251,502 | 554,967 | 28,062 | 67,860 | 28 |
| 130,060 | 150,603 | 92,770 | 110,397 | 908,438 | 1,096,495 | 1,238,428 | 1,410,300 | 148,374 | 179,359 | 29 |
| 79,657 | 90,281 | 63,471 | 73,581 | 527,984 | 621,139 | 799,391 | 869,166 | 89,053 | 102,217 | 30 |
| 3,000 | 3,134 | 1,494 | 1,581 | 25,845 | 29,289 | 57,253 | 58,602 | 4,449 | 4,576 | 31 |
| 5,095 | 5,885 | 3,651 | 4,183 | 37,266 | 47,890 | 60,039 | 73,313 | 7,892 | 9,384 | 32 |
| 674,512 | 846,527 | 512,867 | 659,377 | 4,762,167 | 6,314,964 | 7,876,625 | 9,991,625 | 884,687 | 1,176,937 | 33 |
| 19,247 | 20,096 | 14,157 | 14,810 | 156,180 | 168,031 | 250,546 | 257,386 | 27,988 | 29,394 | 34 |
| 11,081 | 11,587 | 8,168 | 8,577 | 90,747 | 96,654 | 151,139 | 155,141 | 15,155 | 15,706 | 35 |
| 39,772 | 40,015 | 28,181 | 28,405 | 246,097 | 252,115 | 443,685 | 444,980 | 55,625 | 55,903 | 36 |
| 19,599 | 19,696 | 13,416 | 13,474 | 182,433 | 184,814 | 366,225 | 368,293 | 47,990 | 48,311 | 37 |
| 6,948 | 7,101 | 5,326 | 5,430 | 72,772 | 75,965 | 97,437 | 98,577 | 9,108 | 9,290 | 38 |
| 3,710 | 7,008 | 1,887 | 3,758 | 21,721 | 40,079 | 60,657 | 107,613 | 5,821 | 9,120 | 39 |
| 4,294 | 4,632 | 3,345 | 3,667 | 19,022 | 21,588 | 30,929 | 33,177 | 2,761 | 3,082 | 40 |
| 30,969 | 32,914 | 23,318 | 24,925 | 246,103 | 270,270 | 397,206 | 413,951 | 41,934 | 44,230 | 41 |
| 7,167 | 7,612 | 7,407 | 7,568 | 123,713 | 128,993 | 161,499 | 165,052 | 18,540 | 19,060 | 42 |
| 24,175 | 31,855 | 18,324 | 24,860 | 183,741 | 254,399 | 299,747 | 394,585 | 32,723 | 45,304 | 43 |
| 1,981 | 3,243 | 1,189 | 1,825 | 24,923 | 30,624 | 35,604 | 44,092 | 3,720 | 4,675 | 44 |
| 11,778 | 12,290 | 10,711 | 11,264 | 52,169 | 54,703 | 179,694 | 185,302 | 23,357 | 24,455 | 45 |
| 11,291 | 13,701 | 6,587 | 8,458 | 97,276 | 221,587 | 201,571 | 243,448 | 20,953 | 26,797 | 46 |
| 192,010 | 211,750 | 142,015 | 157,020 | 1,516,897 | 1,799,822 | 2,675,941 | 2,911,597 | 305,674 | 335,326 | 47 |
| 1,205,149 | 1,207,661 | 840,744 | 842,345 | 10,955,021 | 11,079,311 | 20,249,788 | 20,301,095 | 1,820,941 | 1,826,262 | 48 |
| 224,007 | 224,007 | 152,182 | 152,182 | 1,600,159 | 1,600,159 | 4,118,400 | 4,118,400 | 345,561 | 345,561 | 49 |
| 96,762 | 96,762 | 71,347 | 71,347 | 2,332 | 2,332 | 1,368,926 | 1,368,926 | 162,178 | 162,178 | 50 |
| 320,769 | 320,769 | 223,529 | 223,529 | 1,602,491 | 1,602,491 | 5,487,326 | 5,487,326 | 507,739 | 507,739 | 51 |
| 19,239 | 20,087 | 14,125 | 14,774 | 453 | 490 | 250,379 | 257,186 | 27,974 | 29,378 | 52 |
| 252,004 | 252,004 | 173,316 | 173,316 | 2,391,274 | 2,391,274 | 4,502,779 | 4,502,779 | 384,465 | 384,465 | 53 |
| 6,223 | 6,696 | 3,440 | 3,655 | 35,621 | 38,444 | 87,940 | 92,452 | 6,463 | 7,091 | 54 |
| 437 | 444 | 295 | 392 | 3,047 | 3,580 | 15,171 | 22,118 | 219 | 221 | 55 |

TABLE D (Continued)

ALL RETURNS BY PROVINCE

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | ITEM | POSTE | SASKATCHEWAN | | ALBERTA | |
|---|------|--|--|--|--|--|
| | | | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations |
| Number of Taxable Returns | 1 | Nombre de déclarations imposables | 1 | 299,668 | 299,668 | 639,326 |
| Number of Non-Taxable Returns | 2 | Nombre de déclarations non imposables .. | 2 | | 92,811 | 161,450 |
| Total Number of Returns | 3 | Nombre total de déclarations | 3 | 299,668 | 392,479 | 800,776 |
| Sources of Income | | Sources de revenu | | \$ | \$ | \$ |
| Wages and Salaries | 4 | Salaires et traitements | 4 | 1,460,953 | 1,526,413 | 4,264,112 |
| Commissions from Employment | 5 | Commissions d'emplois | 5 | 29,548 | 30,500 | 106,547 |
| Other Employment Earnings | 6 | Autres gains provenant d'un emploi | 6 | 4,180 | 5,081 | 8,399 |
| Unemployment Insurance Benefits | 7 | Prestations d'assurance-chômage | 7 | 38,330 | 45,961 | 83,147 |
| Old Age Pension | 8 | Pension de vieillesse | 8 | 31,248 | 53,381 | 38,802 |
| CPP or QPP Benefits | 9 | Prestations du RPC ou RRQ | 9 | 6,871 | 9,750 | 10,955 |
| Other Pensions or Superannuation | 10 | Autres pensions ou pensions de retraite | 10 | 28,918 | 32,602 | 64,697 |
| Net Business Income | 11 | Revenu net d'entreprise | 11 | 76,788 | 80,030 | 152,183 |
| Net Professional Income | 12 | Revenu net de professions | 12 | 49,480 | 49,706 | 150,276 |
| Net Commission Income | 13 | Revenu net de commissions | 13 | 7,002 | 7,436 | 16,236 |
| Net Farming or Fishing Income | 14 | Revenu net d'agriculture ou de pêche | 14 | 528,777 | 557,345 | 244,930 |
| Taxable Amount of Dividends | 15 | Montant imposable des dividendes | 15 | 18,274 | 20,568 | 56,578 |
| Bond Interest | 16 | Intérêt obligataire | 16 | 23,031 | 26,007 | 35,908 |
| Bank Interest | 17 | Intérêt bancaire | 17 | 74,520 | 84,161 | 115,249 |
| Mortgage Interest | 18 | Intérêt hypothécaire | 18 | 5,487 | 6,026 | 15,655 |
| Income from Trusts | 19 | Revenu de fiducies | 19 | 6,103 | 6,946 | 11,053 |
| Annuity Income | 20 | Revenu de rentes | 20 | 2,842 | 3,233 | 6,004 |
| Other Canadian Investment Income | 21 | Autres placements au Canada | 21 | 6,623 | 7,243 | 10,161 |
| Foreign Investment Income | 22 | Revenu de placements à l'étranger | 22 | 608 | 651 | 3,166 |
| Net Rental Income | 23 | Revenu net de location | 23 | 20,007 | 21,869 | 25,204 |
| Net Taxable Capital Gains | 24 | Gains nets en capital imposables | 24 | 4,399 | 4,751 | 21,379 |
| Miscellaneous Income | 25 | Revenus divers | 25 | 9,450 | 11,579 | 33,884 |
| Total Income Assessed | 26 | Total du revenu imposé | 26 | 2,433,438 | 2,591,241 | 5,474,525 |
| Personal Exemptions | | Exemptions personnelles | | | | |
| Basic Personal Exemption | 27 | Exemption personnelle de base | 27 | 478,829 | 627,193 | 1,019,141 |
| Age and Disability Exemptions | 28 | Ex. en raisons d'âge et d'invalidité | 28 | 29,643 | 50,060 | 37,036 |
| Married or Equivalent Exemption | 29 | Exemption de marié ou l'équivalent | 29 | 137,655 | 170,754 | 255,501 |
| Wholly Dependent Children | 30 | Enfants entièrement à charge | 30 | 81,269 | 97,597 | 164,738 |
| Other Dependents Exemption | 31 | Ex. pour autres personnes à charge | 31 | 1,152 | 1,234 | 4,287 |
| Education Deduction | 32 | Déduction relative aux études | 32 | 6,262 | 7,402 | 13,202 |
| Total Personal Exemptions | 33 | Total des exemptions personnelles | 33 | 734,811 | 954,240 | 1,493,905 |
| Deductions | | Déductions | | | | |
| CPP or QPP Contributions | 34 | Cotisations au RPC ou RRQ | 34 | 24,490 | 26,190 | 48,685 |
| Unemployment Insurance Premiums | 35 | Primes d'assurance-chômage | 35 | 9,396 | 9,867 | 25,664 |
| Registered Pension Plan Contributions | 36 | Contributions à un régime enregistré de pensions | 36 | 37,031 | 37,316 | 78,069 |
| Retirement Savings Plan Premiums | 37 | Primes d'épargne-retraite | 37 | 57,537 | 58,099 | 89,281 |
| Union and Professional Dues | 38 | Cotisations syndicales et prof. | 38 | 6,764 | 6,923 | 15,974 |
| Tuition Fees | 39 | Frais de scolarité | 39 | 4,111 | 7,445 | 9,772 |
| Child Care Expenses | 40 | Frais de garde d'enfants | 40 | 3,075 | 3,305 | 6,662 |
| General Expense Allowance | 41 | Allocation pour frais généraux | 41 | 27,417 | 29,270 | 71,847 |
| Other Expenses of Employment | 42 | Autres frais professionnels | 42 | 9,815 | 10,423 | 28,908 |
| Standard Deductions | 43 | Déductions uniformes | 43 | 25,198 | 34,034 | 56,498 |
| Medical Claims | 44 | Réclamations de frais médicaux | 44 | 2,147 | 3,677 | 5,269 |
| Charitable Donations | 45 | Dons de charité | 45 | 18,239 | 19,233 | 34,405 |
| Other Deductions | 46 | Autres déductions | 46 | 23,904 | 29,510 | 56,552 |
| Total Deductions (Items 34-46) | 47 | Total des déductions (Postes 34 à 46) | 47 | 249,125 | 275,291 | 527,586 |
| Taxable Income Assessed | 48 | Revenu imposable établi | 48 | 1,450,812 | 1,457,295 | 3,455,319 |
| Federal Tax Payable | 49 | Impôt fédéral à payer | 49 | 271,742 | 271,742 | 681,850 |
| Provincial Tax Payable | 50 | Impôt provincial à payer | 50 | 120,069 | 120,069 | 268,656 |
| Total Tax Payable | 51 | Impôt total à payer | 51 | 391,811 | 391,811 | 950,506 |
| Canada Pension Plan Contributions | 52 | Cotisations au RPC | 52 | 24,490 | 26,190 | 48,662 |
| Basic Federal Tax | 53 | Impôt fédéral de base | 53 | 302,498 | 302,498 | 749,472 |
| Dividend Tax Credit | 54 | Dégrèvement pour dividendes | 54 | 3,562 | 3,792 | 11,193 |
| Foreign Tax Credit | 55 | Dégrèvement pour impôts étrangers | 55 | 148 | 156 | 768 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| BRITISH COLUMBIA COLOMBIE BRITANNIQUE | | YUKON | | NORTHWEST TERRITORIES TERR. DU NORD-OUEST | | OUTSIDE CANADA HORS DU CANADA | | GRAND TOTAL TOTAL GLOBAL | | P O I S E T M E |
|--|--|--|--|--|--|--|--|--|--|--------------------------------------|
| Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | Taxable Returns Déclarations imposables | All Returns Toutes les déclarations | |
| 991,781 | 991,781 | 8,531 | 8,531 | 11,855 | 11,855 | 28,787 | 28,787 | 8,452,409 | 8,452,409 | 1 |
| | 193,660 | | 1,562 | | 3,841 | | 8,119 | | 2,493,976 | 2 |
| 991,781 | 1,185,441 | 8,531 | 10,093 | 11,855 | 15,696 | 28,787 | 36,906 | 8,452,409 | 10,946,385 | 3 |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 7,030,891 | 7,182,356 | 70,786 | 72,341 | 97,829 | 102,296 | 214,900 | 225,194 | 58,025,867 | 60,130,454 | 4 |
| 191,336 | 194,134 | 215 | 216 | 238 | 242 | 1,288 | 1,320 | 1,321,174 | 1,349,039 | 5 |
| 10,135 | 11,311 | 173 | 196 | 231 | 277 | 1,074 | 1,149 | 91,387 | 123,863 | 6 |
| 224,666 | 243,573 | 2,821 | 3,099 | 1,757 | 2,090 | 1,748 | 2,100 | 1,551,394 | 1,859,557 | 7 |
| 75,390 | 118,495 | 134 | 222 | 57 | 128 | 424 | 789 | 564,788 | 1,181,224 | 8 |
| 20,157 | 27,981 | 56 | 76 | 33 | 52 | 166 | 244 | 178,452 | 276,159 | 9 |
| 165,886 | 179,168 | 253 | 278 | 274 | 296 | 2,199 | 2,689 | 1,134,846 | 1,279,248 | 10 |
| 236,470 | 240,895 | 1,401 | 1,371 | 1,399 | 1,434 | 4,234 | 2,073 | 2,062,032 | 2,159,460 | 11 |
| 225,802 | 228,360 | 1,098 | 1,109 | 931 | 949 | 8,504 | 8,787 | 1,947,414 | 1,966,485 | 12 |
| 20,851 | 21,523 | 120 | 130 | 122 | 123 | 194 | 221 | 225,416 | 236,617 | 13 |
| 93,538 | 88,850 | 30 | 39 | 5 | 24 | 1,321 | 1,064 | 1,350,475 | 1,469,020 | 14 |
| 141,561 | 155,540 | 175 | 198 | 248 | 267 | 1,585 | 1,713 | 931,673 | 1,031,256 | 15 |
| 77,596 | 83,664 | 114 | 123 | 122 | 132 | 807 | 882 | 556,399 | 620,749 | 16 |
| 174,960 | 194,488 | 522 | 551 | 619 | 649 | 2,435 | 2,769 | 1,452,556 | 1,666,313 | 17 |
| 55,706 | 60,204 | 67 | 75 | 38 | 39 | 645 | 691 | 392,320 | 425,553 | 18 |
| 21,935 | 23,281 | 31 | 37 | 34 | 35 | 177 | 192 | 190,222 | 202,712 | 19 |
| 11,507 | 12,536 | 23 | 23 | 58 | 59 | 267 | 276 | 67,587 | 73,688 | 20 |
| 12,249 | 12,985 | 21 | 22 | 59 | 76 | 126 | 205 | 98,481 | 108,043 | 21 |
| 10,950 | 11,797 | 2 | 4 | 9 | 9 | 1,458 | 1,511 | 67,203 | 71,855 | 22 |
| 42,715 | 45,032 | 182 | 196 | 96 | 108 | 428 | 455 | 322,372 | 352,431 | 23 |
| 45,028 | 46,354 | 78 | 78 | 71 | 79 | 2,265 | 2,684 | 229,855 | 238,825 | 24 |
| 51,664 | 55,669 | 342 | 391 | 581 | 684 | 4,484 | 5,207 | 389,166 | 449,434 | 25 |
| 8,940,994 | 9,238,196 | 78,584 | 80,697 | 104,801 | 110,048 | 250,729 | 258,068 | 73,151,080 | 77,271,983 | 26 |
| 1,580,070 | 1,887,922 | 13,604 | 16,098 | 18,877 | 25,005 | 35,089 | 45,595 | 13,468,272 | 17,442,043 | 27 |
| 72,762 | 113,488 | 146 | 223 | 62 | 146 | 548 | 1,045 | 540,867 | 1,105,857 | 28 |
| 389,104 | 427,650 | 2,498 | 2,837 | 4,122 | 5,569 | 13,279 | 14,913 | 3,413,525 | 3,983,788 | 29 |
| 213,080 | 224,942 | 1,843 | 2,046 | 3,465 | 4,634 | 6,348 | 7,032 | 2,094,692 | 2,355,294 | 30 |
| 15,343 | 15,682 | 70 | 71 | 140 | 147 | 284 | 301 | 116,752 | 122,661 | 31 |
| 14,967 | 17,582 | 88 | 100 | 110 | 129 | 659 | 883 | 152,936 | 186,655 | 32 |
| 2,285,326 | 2,687,267 | 18,249 | 21,374 | 26,777 | 35,630 | 56,206 | 69,769 | 19,787,044 | 25,196,297 | 33 |
| 70,930 | 72,575 | 635 | 649 | 886 | 929 | 1,869 | 1,928 | 627,797 | 655,862 | 34 |
| 42,487 | 43,565 | 401 | 411 | 561 | 596 | 907 | 950 | 362,668 | 377,086 | 35 |
| 118,991 | 119,403 | 1,365 | 1,368 | 2,318 | 2,327 | 7,111 | 7,270 | 1,078,351 | 1,087,846 | 36 |
| 119,700 | 120,197 | 708 | 708 | 1,142 | 1,149 | 2,362 | 2,422 | 909,893 | 916,595 | 37 |
| 34,922 | 35,292 | 263 | 265 | 313 | 315 | 367 | 385 | 254,861 | 260,590 | 38 |
| 14,112 | 20,403 | 114 | 150 | 208 | 231 | 550 | 1,005 | 124,937 | 215,685 | 39 |
| 8,888 | 9,600 | 96 | 100 | 128 | 140 | 150 | 165 | 82,342 | 90,160 | 40 |
| 112,701 | 117,064 | 1,067 | 1,112 | 1,525 | 1,655 | 3,216 | 3,393 | 977,296 | 1,035,992 | 41 |
| 49,947 | 51,347 | 192 | 200 | 130 | 143 | 538 | 580 | 412,695 | 426,154 | 42 |
| 89,812 | 108,552 | 816 | 972 | 1,124 | 1,506 | 2,668 | 3,445 | 751,355 | 993,735 | 43 |
| 11,753 | 15,496 | 27 | 27 | 35 | 37 | 392 | 502 | 87,572 | 111,523 | 44 |
| 38,359 | 39,679 | 177 | 180 | 304 | 309 | 817 | 834 | 375,469 | 389,983 | 45 |
| 78,277 | 87,761 | 590 | 677 | 545 | 649 | 4,898 | 21,256 | 506,720 | 728,238 | 46 |
| 790,878 | 840,935 | 6,450 | 6,820 | 9,220 | 9,986 | 25,845 | 44,135 | 6,551,957 | 7,289,449 | 47 |
| 5,867,128 | 5,877,140 | 53,900 | 53,915 | 68,849 | 68,865 | 168,867 | 169,792 | 46,841,581 | 47,053,005 | 48 |
| 1,177,224 | 1,177,224 | 14,232 | 14,232 | 17,880 | 17,880 | 38,936 | 38,936 | 8,771,654 | 8,771,654 | 49 |
| 391,703 | 391,703 | 122 | 122 | 167 | 167 | 6,306 | 6,306 | 2,541,496 | 2,541,496 | 50 |
| 1,568,927 | 1,568,927 | 14,354 | 14,354 | 18,046 | 18,046 | 45,242 | 45,242 | 11,313,150 | 11,313,150 | 51 |
| 70,901 | 72,545 | 635 | 649 | 885 | 928 | 1,716 | 1,768 | 471,631 | 487,832 | 52 |
| 1,285,484 | 1,285,484 | 11,744 | 11,744 | 14,830 | 14,830 | 38,951 | 38,951 | 10,254,235 | 10,254,235 | 53 |
| 28,117 | 29,912 | 35 | 38 | 49 | 52 | 315 | 329 | 184,387 | 195,978 | 54 |
| 1,968 | 2,073 | | | 1 | 1 | 720 | 925 | 22,852 | 30,814 | 55 |

TABLE E

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | P O S T E M E | TAXABLE RETURNS DÉCLARATIONS IMPOSABLES | | | | ALL RETURNS TOUTES LES DÉCLARATIONS | | |
|--|---------------------------------|--|----------------------------|-----------------|------------------------|--|----------------------------|-----------------|
| | | Number of Returns | Wages and Salaries | Total Income | Total Tax Payable | Number of Returns | Wages and Salaries | Total Income |
| | | Nombre de déclarations | Salaires et traitements | Revenu total | Impôt total à payer | Nombre de déclarations | Salaires et traitements | Revenu total |
| Newfoundland — Terre-Neuve | | | | | | | | |
| Division 1..... | 1 | 65,393 | \$ 391,818 | \$ 480,240 | \$ 74,859 | 84,573 | \$ 407,791 | \$ 509,640 |
| St. John's/Saint-Jean..... | 2 | 40,829 | 265,009 | 322,691 | 55,064 | 50,751 | 273,381 | 336,970 |
| Division 2..... | 3 | 6,939 | 34,607 | 45,622 | 5,434 | 9,085 | 36,169 | 48,695 |
| Division 3..... | 4 | 6,850 | 33,460 | 42,260 | 4,671 | 8,894 | 35,133 | 45,812 |
| Division 4..... | 5 | 6,298 | 35,097 | 43,196 | 5,817 | 8,767 | 37,290 | 47,329 |
| Division 5..... | 6 | 13,040 | 80,322 | 95,939 | 13,739 | 16,901 | 83,698 | 101,773 |
| Corner Brook..... | 7 | 8,176 | 54,682 | 64,317 | 9,968 | 10,549 | 56,790 | 67,815 |
| Division 6..... | 8 | 12,691 | 83,565 | 94,738 | 13,375 | 15,530 | 86,265 | 99,467 |
| Division 7..... | 9 | 9,384 | 45,441 | 57,012 | 6,391 | 13,349 | 48,843 | 63,646 |
| Division 8..... | 10 | 11,552 | 53,563 | 68,820 | 6,815 | 16,045 | 57,447 | 77,557 |
| Division 9..... | 11 | 4,929 | 21,366 | 27,924 | 2,817 | 7,163 | 23,562 | 32,218 |
| Division 10 (Labrador)..... | 12 | 10,100 | 90,113 | 95,398 | 17,720 | 11,805 | 91,708 | 98,227 |
| Total, Newfoundland — Terre-Neuve..... | 13 | 147,176 | 869,352 | 1,051,150 | 151,637 | 192,112 | 907,907 | 1,124,364 |
| Prince Edward Island — Île du Prince-Édouard | | | | | | | | |
| King's..... | 14 | 4,567 | 17,283 | 26,124 | 3,046 | 6,555 | 18,922 | 29,425 |
| Prince..... | 15 | 12,037 | 57,508 | 77,882 | 10,185 | 16,716 | 61,346 | 85,962 |
| Queen's..... | 16 | 17,515 | 91,481 | 120,616 | 17,542 | 23,185 | 96,674 | 130,143 |
| Charlottetown..... | 17 | 9,974 | 55,625 | 74,146 | 11,696 | 12,803 | 58,205 | 78,998 |
| Total, P.E.I. — Î.P.-É..... | 18 | 34,119 | 166,272 | 224,622 | 30,773 | 46,456 | 176,941 | 245,530 |
| Nova Scotia — Nouvelle-Écosse | | | | | | | | |
| Annapolis..... | 19 | 5,678 | 28,325 | 38,739 | 5,344 | 7,998 | 30,180 | 42,635 |
| Antigonish..... | 20 | 4,944 | 28,452 | 34,919 | 5,060 | 6,939 | 30,305 | 38,207 |
| Cape Breton/Cap Breton..... | 21 | 40,734 | 248,121 | 293,966 | 43,208 | 52,839 | 257,956 | 312,325 |
| Sydney and/et Glace Bay..... | 22 | 39,300 | 240,531 | 284,213 | 41,913 | 50,663 | 249,720 | 301,557 |
| Colchester..... | 23 | 14,059 | 78,856 | 99,973 | 14,845 | 18,313 | 82,234 | 106,778 |
| Truro..... | 24 | 9,081 | 53,152 | 68,779 | 10,928 | 11,639 | 55,342 | 72,844 |
| Cumberland..... | 25 | 10,355 | 53,672 | 67,627 | 9,054 | 14,428 | 57,031 | 74,434 |
| Amherst..... | 26 | 4,619 | 26,315 | 32,252 | 4,581 | 6,376 | 27,749 | 35,073 |
| Digby..... | 27 | 5,590 | 22,611 | 32,939 | 4,045 | 7,664 | 24,542 | 36,758 |
| Guysborough..... | 28 | 3,823 | 14,575 | 20,899 | 2,369 | 5,251 | 15,787 | 23,454 |
| Halifax..... | 29 | 107,458 | 737,804 | 900,999 | 154,691 | 132,501 | 760,834 | 938,720 |
| Dartmouth..... | 30 | 29,697 | 220,403 | 252,006 | 43,097 | 36,614 | 226,781 | 261,398 |
| Halifax..... | 31 | 60,408 | 405,052 | 518,274 | 92,406 | 74,917 | 418,245 | 540,721 |
| Hants..... | 32 | 10,358 | 60,272 | 73,346 | 10,244 | 13,731 | 62,930 | 79,146 |
| Inverness..... | 33 | 6,272 | 36,233 | 44,911 | 6,791 | 8,202 | 38,201 | 48,454 |
| King's..... | 34 | 15,138 | 87,710 | 110,001 | 15,870 | 19,996 | 91,934 | 117,976 |
| Lunenburg..... | 35 | 12,654 | 63,768 | 90,125 | 12,979 | 16,188 | 66,672 | 95,993 |
| Pictou..... | 36 | 15,182 | 89,320 | 109,472 | 15,528 | 20,042 | 92,789 | 117,785 |
| New Glasgow..... | 37 | 5,399 | 32,322 | 41,366 | 6,358 | 6,787 | 33,166 | 44,157 |
| Queen's..... | 38 | 4,565 | 24,284 | 30,844 | 4,229 | 6,069 | 25,455 | 33,441 |
| Richmond..... | 39 | 3,307 | 18,685 | 22,793 | 3,232 | 4,571 | 19,753 | 24,659 |
| Shelburne..... | 40 | 4,687 | 20,476 | 31,192 | 4,067 | 5,988 | 21,461 | 33,416 |
| Victoria..... | 41 | 2,327 | 9,998 | 13,527 | 1,670 | 3,194 | 10,605 | 14,693 |
| Yarmouth..... | 42 | 8,246 | 36,934 | 53,960 | 7,542 | 10,839 | 38,912 | 58,012 |
| Total, Nova Scotia — Nouvelle-Écosse..... | 43 | 275,377 | 1,660,094 | 2,070,232 | 320,769 | 354,753 | 1,727,580 | 2,196,886 |
| New Brunswick — Nouveau-Brunswick | | | | | | | | |
| Albert..... | 44 | 6,741 | 46,103 | 54,554 | 9,058 | 8,194 | 46,952 | 56,489 |
| Carleton..... | 45 | 6,375 | 32,418 | 42,794 | 5,842 | 9,511 | 35,501 | 47,902 |
| Charlotte..... | 46 | 7,551 | 31,892 | 46,271 | 5,988 | 11,067 | 34,108 | 51,375 |
| Gloucester..... | 47 | 22,140 | 105,035 | 135,996 | 17,787 | 29,491 | 112,136 | 147,776 |
| Kent..... | 48 | 6,738 | 26,961 | 36,393 | 4,146 | 9,972 | 29,207 | 41,066 |
| King's..... | 49 | 12,437 | 72,484 | 93,542 | 14,491 | 15,540 | 74,423 | 98,379 |
| Madawaska..... | 50 | 8,304 | 44,301 | 56,602 | 7,677 | 12,208 | 48,686 | 63,178 |
| Edmundston..... | 51 | 4,508 | 26,270 | 33,723 | 5,030 | 6,274 | 28,461 | 36,806 |
| Northumberland..... | 52 | 14,861 | 80,806 | 100,675 | 13,640 | 19,637 | 85,124 | 108,997 |
| Queen's..... | 53 | 3,178 | 17,008 | 20,316 | 2,577 | 4,278 | 17,978 | 22,128 |
| Restigouche..... | 54 | 12,283 | 66,400 | 81,985 | 11,420 | 16,154 | 69,263 | 87,857 |
| Campbellton..... | 55 | 4,701 | 26,272 | 32,842 | 5,006 | 6,150 | 27,218 | 34,771 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| ANNÉE D'IMPOSITION 1975 (En milliers de dollars) | | | | | | | | | |
|---|---|--|----------------------------|-----------------|------------------------|--|----------------------------|-----------------|--|
| | P O U R L E S D É C L A R A T I O N S | TAXABLE RETURNS DÉCLARATIONS IMPOSABLES | | | | ALL RETURNS TOUTES LES DÉCLARATIONS | | | |
| | | Number of Returns | Wages and Salaries | Total Income | Total Tax Payable | Number of Returns | Wages and Salaries | Total Income | |
| | | Nombre de déclarations | Salaires et traitements | Revenu total | Impôt total à payer | Nombre de déclarations | Salaires et traitements | Revenu total | |
| New Brunswick—(Concluded)—Nouveau-Brunswick—(Fin) | | | | | | | | | |
| | | | \$ | \$ | \$ | | \$ | \$ | |
| St. John/Saint-Jean..... | 56 | 36,298 | 221,478 | 276,249 | 45,406 | 45,515 | 229,477 | 290,163 | |
| Saint John/Saint-Jean..... | 57 | 34,753 | 211,935 | 264,850 | 43,740 | 43,525 | 219,563 | 278,142 | |
| Sunbury..... | 58 | 7,193 | 44,478 | 49,509 | 6,954 | 9,330 | 46,487 | 52,559 | |
| Victoria..... | 59 | 5,485 | 24,692 | 32,861 | 4,058 | 7,324 | 26,151 | 35,784 | |
| Westmorland..... | 60 | 38,822 | 227,404 | 279,688 | 43,035 | 50,242 | 236,007 | 295,920 | |
| Moncton..... | 61 | 26,895 | 164,629 | 202,190 | 32,344 | 34,372 | 170,353 | 212,666 | |
| York..... | 62 | 23,649 | 152,276 | 187,541 | 31,452 | 31,240 | 158,748 | 199,036 | |
| Fredericton..... | 63 | 18,279 | 121,401 | 150,868 | 26,514 | 24,158 | 126,329 | 159,258 | |
| Total, New Brunswick—Nouveau-Brunswick.. | 64 | 212,055 | 1,193,736 | 1,494,977 | 223,529 | 279,703 | 1,250,249 | 1,598,608 | |
| Quebec—Québec | | | | | | | | | |
| Abitibi..... | 65 | 30,754 | 234,003 | 268,180 | 23,852 | 39,984 | 247,001 | 287,853 | |
| Argenteuil..... | 66 | 10,079 | 59,414 | 74,460 | 5,456 | 13,828 | 63,039 | 83,368 | |
| Arthabaska..... | 67 | 16,517 | 101,997 | 131,070 | 11,245 | 24,323 | 110,614 | 147,414 | |
| Victoriaville..... | 68 | 9,128 | 59,667 | 77,280 | 6,791 | 13,119 | 64,213 | 85,316 | |
| Bagot..... | 69 | 5,912 | 31,956 | 40,904 | 3,028 | 8,107 | 34,639 | 46,513 | |
| Beauce..... | 70 | 17,162 | 90,385 | 118,582 | 9,108 | 25,303 | 100,650 | 137,417 | |
| Beauharnois..... | 71 | 16,172 | 107,425 | 130,021 | 11,195 | 22,750 | 113,390 | 143,006 | |
| Valleyfield..... | 72 | 11,044 | 75,221 | 87,051 | 7,230 | 14,899 | 79,490 | 94,540 | |
| Bellechasse..... | 73 | 5,698 | 33,327 | 39,535 | 2,973 | 8,677 | 37,276 | 46,700 | |
| Berthier..... | 74 | 12,880 | 78,054 | 95,965 | 8,035 | 19,359 | 86,493 | 110,212 | |
| Bonaventure..... | 75 | 9,801 | 60,360 | 72,819 | 5,248 | 14,961 | 67,119 | 84,282 | |
| Brome..... | 76 | 4,433 | 27,109 | 36,234 | 3,119 | 7,096 | 30,244 | 42,758 | |
| Chambly..... | 77 | 94,250 | 745,555 | 864,700 | 81,715 | 121,233 | 777,968 | 916,196 | |
| Longueuil..... | 78 | 41,043 | 304,426 | 340,044 | 29,681 | 53,954 | 320,102 | 363,995 | |
| Champlain..... | 79 | 37,913 | 251,944 | 301,133 | 24,764 | 51,556 | 269,001 | 330,418 | |
| Cap-de-la-Madeleine..... | 80 | 12,544 | 83,932 | 99,846 | 8,056 | 16,676 | 89,133 | 108,059 | |
| Grand'Mère..... | 81 | 8,488 | 62,074 | 72,656 | 6,440 | 11,365 | 66,020 | 79,376 | |
| Charlevoix..... | 82 | 7,905 | 49,480 | 59,923 | 4,657 | 11,626 | 55,368 | 70,661 | |
| Châteauguay..... | 83 | 16,027 | 119,339 | 140,139 | 12,359 | 20,325 | 123,402 | 148,798 | |
| Chicoutimi..... | 84 | 45,546 | 335,530 | 391,638 | 32,706 | 60,452 | 354,756 | 421,822 | |
| Arvida..... | 85 | 6,721 | 55,089 | 61,604 | 5,327 | 8,073 | 56,371 | 64,104 | |
| Chicoutimi..... | 86 | 22,145 | 163,028 | 193,318 | 17,085 | 29,893 | 174,321 | 209,875 | |
| Jonquière..... | 87 | 11,463 | 83,104 | 96,613 | 7,623 | 15,588 | 88,106 | 104,887 | |
| Compton..... | 88 | 3,430 | 20,250 | 27,645 | 2,235 | 6,199 | 22,361 | 33,250 | |
| Dorchester..... | 89 | 7,715 | 40,586 | 51,437 | 3,762 | 11,847 | 45,081 | 61,593 | |
| Drummond..... | 90 | 20,047 | 120,560 | 150,342 | 12,554 | 27,597 | 129,664 | 166,538 | |
| Drummondville..... | 91 | 15,061 | 94,960 | 116,553 | 10,170 | 20,139 | 101,216 | 127,585 | |
| Frontenac..... | 92 | 7,390 | 37,782 | 47,515 | 3,294 | 10,876 | 41,566 | 54,333 | |
| Gaspé/et Magdalen Is./et I. Madeleine..... | 93 | 19,220 | 110,216 | 137,391 | 10,281 | 27,738 | 122,512 | 157,229 | |
| Hull and/et Gatineau..... | 94 | 60,008 | 454,839 | 522,559 | 49,942 | 78,301 | 476,547 | 556,711 | |
| Hull..... | 95 | 49,947 | 383,541 | 438,063 | 42,061 | 64,988 | 402,374 | 466,390 | |
| Huntingdon..... | 96 | 4,003 | 24,344 | 29,436 | 2,395 | 5,917 | 26,333 | 34,054 | |
| Iberville..... | 97 | 6,222 | 38,443 | 44,463 | 3,250 | 8,477 | 42,410 | 50,198 | |
| Joliette..... | 98 | 14,608 | 91,901 | 113,087 | 9,317 | 20,391 | 100,355 | 126,927 | |
| Joliette..... | 99 | 8,637 | 55,241 | 68,685 | 5,822 | 12,147 | 61,089 | 77,390 | |
| Kamouraska..... | 100 | 4,515 | 27,001 | 35,738 | 2,878 | 7,909 | 30,879 | 43,618 | |
| Labelle..... | 101 | 6,093 | 35,184 | 43,827 | 3,356 | 9,360 | 39,864 | 50,591 | |
| Lake St. John/Lac St-Jean..... | 102 | 26,195 | 168,648 | 204,755 | 15,543 | 36,466 | 181,865 | 231,755 | |
| Laprairie..... | 103 | 23,779 | 191,032 | 216,304 | 20,115 | 30,729 | 199,719 | 230,366 | |
| L'Assomption..... | 104 | 20,866 | 156,530 | 180,156 | 15,857 | 27,410 | 162,980 | 191,902 | |
| Lévis..... | 105 | 24,785 | 166,884 | 202,677 | 17,481 | 32,971 | 175,756 | 219,354 | |
| Lévis..... | 106 | 19,572 | 132,529 | 161,722 | 14,144 | 26,126 | 140,028 | 174,752 | |
| L'Islet..... | 107 | 5,192 | 27,282 | 33,562 | 2,094 | 8,073 | 32,544 | 41,392 | |
| Lotbinière..... | 108 | 6,752 | 40,066 | 50,509 | 4,265 | 9,986 | 43,034 | 57,878 | |
| Maskinongé..... | 109 | 5,763 | 29,264 | 38,713 | 2,950 | 8,571 | 32,917 | 44,658 | |
| Matane &/et Matapédia..... | 110 | 10,861 | 62,980 | 79,764 | 5,905 | 16,190 | 69,821 | 91,645 | |
| Mégantic..... | 111 | 15,961 | 103,028 | 124,094 | 10,123 | 23,810 | 113,096 | 142,548 | |
| Thetford Mines..... | 112 | 6,517 | 47,311 | 57,928 | 5,295 | 10,225 | 52,374 | 66,515 | |
| Missisquoi..... | 113 | 10,638 | 66,951 | 79,870 | 6,564 | 15,802 | 73,106 | 90,386 | |
| Montcalm..... | 114 | 5,044 | 25,771 | 36,015 | 2,683 | 8,942 | 30,290 | 44,002 | |
| Montmagny..... | 115 | 5,657 | 33,759 | 43,629 | 3,581 | 9,297 | 37,495 | 53,504 | |
| Montmorency..... | 116 | 6,867 | 45,979 | 55,136 | 4,612 | 9,286 | 48,292 | 60,337 | |
| Is./I. Montréal and/et Jésus..... | 117 | 795,679 | 5,841,989 | 7,312,719 | 730,888 | 1,062,485 | 6,154,331 | 7,856,288 | |
| Montréal..... | 118 | 795,679 | 5,841,989 | 7,312,719 | 730,888 | 1,062,485 | 6,154,331 | 7,856,288 | |
| Napierville..... | 119 | 2,356 | 15,166 | 19,477 | 1,719 | 3,995 | 16,916 | 22,781 | |
| Nicolet..... | 120 | 6,755 | 31,919 | 45,606 | 3,280 | 10,388 | 35,895 | 54,158 | |
| Papineau..... | 121 | 8,718 | 54,963 | 68,596 | 5,822 | 12,412 | 58,676 | 76,803 | |

TABLE E (continued)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS
AND SELECTED LOCALITIES

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | P O T S E T M E | TAXABLE RETURNS DÉCLARATIONS IMPOSABLES | | | | ALL RETURNS TOUTES LES DÉCLARATIONS | | |
|-----------------------------------|--------------------------------------|--|----------------------------|-----------------|------------------------|--|----------------------------|-----------------|
| | | Number of Returns | Wages and Salaries | Total Income | Total Tax Payable | Number of Returns | Wages and Salaries | Total Income |
| | | Nombre de déclarations | Salaires et traitements | Revenu total | Impôt total à payer | Nombre de déclarations | Salaires et traitements | Revenu total |
| Quebec (Concluded)—Québec (Fin) | | | | | | | | |
| | | | \$ | \$ | \$ | | \$ | \$ |
| Pontiac..... | 122 | 3,759 | 22,817 | 28,874 | 2,274 | 5,867 | 26,325 | 33,862 |
| Portneuf..... | 123 | 14,489 | 91,564 | 114,023 | 8,746 | 21,204 | 98,674 | 128,703 |
| Québec..... | 124 | 155,827 | 1,147,396 | 1,417,958 | 137,051 | 207,952 | 1,219,452 | 1,526,838 |
| Québec..... | 125 | 150,090 | 1,106,139 | 1,368,152 | 132,671 | 200,279 | 1,175,714 | 1,473,057 |
| Richelieu..... | 126 | 13,690 | 101,046 | 118,260 | 10,827 | 19,223 | 107,474 | 130,531 |
| Sorel..... | 127 | 6,149 | 49,742 | 56,739 | 5,389 | 8,551 | 52,497 | 62,287 |
| Richmond..... | 128 | 11,236 | 76,984 | 88,520 | 7,125 | 15,787 | 82,472 | 98,096 |
| Rimouski..... | 129 | 17,390 | 108,164 | 135,982 | 11,367 | 25,865 | 118,660 | 155,433 |
| Rimouski..... | 130 | 9,089 | 59,677 | 75,716 | 6,827 | 13,232 | 65,864 | 85,880 |
| Rouville..... | 131 | 10,744 | 69,155 | 87,327 | 7,599 | 13,591 | 72,571 | 93,255 |
| Saguenay..... | 132 | 36,805 | 333,959 | 366,322 | 36,750 | 47,303 | 346,192 | 385,993 |
| Sept-Îles..... | 133 | 10,101 | 100,121 | 108,963 | 11,722 | 12,661 | 103,447 | 113,230 |
| Saint-Hyacinthe..... | 134 | 16,906 | 100,292 | 130,447 | 11,109 | 23,876 | 109,920 | 146,082 |
| Saint-Hyacinthe..... | 135 | 9,606 | 56,473 | 74,507 | 6,584 | 13,604 | 62,555 | 84,348 |
| Saint-Jean..... | 136 | 15,289 | 100,591 | 121,161 | 10,354 | 20,834 | 106,675 | 132,008 |
| Saint-Jean..... | 137 | 12,534 | 81,269 | 99,001 | 8,472 | 17,043 | 86,084 | 107,392 |
| Saint-Maurice..... | 138 | 32,919 | 214,780 | 268,763 | 23,530 | 46,043 | 232,526 | 299,091 |
| Shawinigan..... | 139 | 8,449 | 53,513 | 67,118 | 5,500 | 12,058 | 57,865 | 75,029 |
| Trois-Rivières..... | 140 | 20,642 | 139,538 | 174,696 | 15,924 | 28,077 | 149,909 | 191,666 |
| Shefford..... | 141 | 20,909 | 124,778 | 152,913 | 12,643 | 28,694 | 134,413 | 169,677 |
| Granby..... | 142 | 14,898 | 88,457 | 108,677 | 8,750 | 19,978 | 94,482 | 119,302 |
| Sherbrooke..... | 143 | 34,397 | 231,657 | 290,475 | 26,535 | 47,694 | 248,524 | 318,174 |
| Sherbrooke..... | 144 | 31,628 | 210,317 | 266,410 | 24,492 | 44,152 | 226,415 | 292,278 |
| Soulanges..... | 145 | 2,469 | 15,435 | 19,838 | 1,647 | 4,667 | 17,182 | 23,988 |
| Stanstead..... | 146 | 11,851 | 68,389 | 85,655 | 6,657 | 17,520 | 74,683 | 97,928 |
| Témiscouata and/et R.-Loup..... | 147 | 13,908 | 85,312 | 107,130 | 8,663 | 21,561 | 95,476 | 124,150 |
| Témiscamingue..... | 148 | 14,737 | 96,883 | 117,071 | 10,021 | 21,193 | 105,787 | 130,242 |
| Rouyn and/et Noranda..... | 149 | 9,346 | 67,781 | 79,728 | 7,357 | 13,196 | 73,064 | 87,618 |
| Terrebonne..... | 150 | 45,137 | 316,940 | 387,511 | 35,160 | 64,119 | 339,529 | 423,422 |
| Saint-Jérôme..... | 151 | 9,831 | 63,157 | 76,862 | 6,667 | 13,554 | 67,591 | 84,316 |
| Two Mountains/Deux-Montagnes..... | 152 | 14,460 | 98,354 | 121,482 | 10,356 | 19,644 | 103,889 | 132,044 |
| Vaudreuil..... | 153 | 14,711 | 111,905 | 133,258 | 12,400 | 19,849 | 117,440 | 142,699 |
| Verchères..... | 154 | 11,966 | 98,846 | 115,912 | 11,012 | 15,689 | 102,913 | 122,993 |
| Wolfe..... | 155 | 4,401 | 23,213 | 29,355 | 2,016 | 6,196 | 25,240 | 33,568 |
| Yamaska..... | 156 | 3,678 | 20,606 | 29,866 | 2,440 | 5,054 | 21,661 | 32,770 |
| Total, Quebec—Québec..... | 157 | 1,987,846 | 14,048,263 | 17,228,430 | 1,602,491 | 2,710,430 | 14,922,944 | 18,743,765 |
| Ontario— | | | | | | | | |
| Algoma..... | 158 | 44,522 | 341,331 | 400,406 | 67,505 | 57,152 | 349,434 | 417,196 |
| Sault-Ste-Marie..... | 159 | 32,547 | 253,835 | 301,173 | 51,810 | 40,585 | 258,862 | 311,070 |
| Brant..... | 160 | 41,778 | 269,231 | 345,960 | 56,874 | 54,777 | 275,622 | 362,235 |
| Brantford..... | 161 | 33,014 | 218,535 | 277,033 | 46,464 | 43,469 | 223,351 | 290,630 |
| Bruce..... | 162 | 21,113 | 121,189 | 167,937 | 26,329 | 28,625 | 123,379 | 181,353 |
| Carleton..... | 163 | 221,461 | 1,795,705 | 2,212,429 | 417,476 | 278,425 | 1,835,522 | 2,285,010 |
| Ottawa..... | 164 | 207,249 | 1,676,808 | 2,068,988 | 390,705 | 260,146 | 1,714,289 | 2,136,159 |
| Cochrane..... | 165 | 33,091 | 243,941 | 281,407 | 45,605 | 45,437 | 250,345 | 297,868 |
| Timmins..... | 166 | 15,503 | 104,376 | 125,232 | 19,731 | 21,723 | 107,298 | 133,702 |
| Dufferin..... | 167 | 9,720 | 61,722 | 81,785 | 13,405 | 12,949 | 64,060 | 87,027 |
| Dundas..... | 168 | 6,954 | 35,287 | 47,887 | 6,797 | 10,684 | 36,612 | 53,306 |
| Durham..... | 169 | 20,018 | 137,693 | 169,619 | 27,938 | 25,823 | 141,167 | 177,505 |
| Elgin..... | 170 | 26,780 | 155,339 | 208,955 | 32,817 | 36,711 | 161,849 | 222,519 |
| St. Thomas..... | 171 | 15,152 | 95,212 | 124,411 | 20,434 | 19,889 | 97,929 | 130,425 |
| Essex..... | 172 | 126,884 | 957,342 | 1,193,294 | 212,342 | 163,940 | 1,001,544 | 1,266,205 |
| Windsor..... | 173 | 106,645 | 826,949 | 1,023,112 | 183,624 | 137,336 | 865,737 | 1,085,796 |
| Frontenac..... | 174 | 45,705 | 328,545 | 401,200 | 68,619 | 58,843 | 336,471 | 419,213 |
| Kingston..... | 175 | 40,102 | 292,563 | 357,872 | 62,557 | 51,643 | 299,546 | 373,323 |
| Gt. Garry..... | 176 | 4,510 | 26,654 | 35,278 | 5,235 | 8,041 | 27,651 | 40,269 |
| Grenville..... | 177 | 9,815 | 59,544 | 72,567 | 10,937 | 13,085 | 60,935 | 77,852 |
| Grey..... | 178 | 24,373 | 122,619 | 176,841 | 25,899 | 35,477 | 127,859 | 195,410 |
| Owen Sound..... | 179 | 9,778 | 55,874 | 75,520 | 11,531 | 12,956 | 58,196 | 80,545 |
| Haldimand..... | 180 | 11,488 | 73,426 | 91,934 | 14,379 | 16,301 | 75,694 | 99,458 |
| Haliburton..... | 181 | 3,866 | 15,412 | 24,696 | 3,209 | 5,906 | 16,145 | 27,291 |
| Halton..... | 182 | 50,705 | 432,634 | 519,175 | 100,443 | 62,385 | 439,158 | 535,658 |
| Oakville..... | 183 | 27,774 | 252,417 | 302,769 | 61,520 | 33,949 | 256,102 | 311,410 |
| Hastings..... | 184 | 41,705 | 251,874 | 322,600 | 50,521 | 54,946 | 259,538 | 341,462 |
| Belleville..... | 185 | 18,499 | 116,577 | 151,797 | 25,101 | 23,783 | 119,773 | 159,464 |
| Huron..... | 186 | 18,342 | 89,672 | 137,141 | 20,142 | 25,784 | 93,192 | 150,618 |
| Kenora (Patricia)..... | 187 | 19,995 | 139,913 | 162,239 | 25,930 | 26,352 | 143,815 | 170,034 |
| Kent..... | 188 | 42,076 | 268,924 | 361,849 | 61,434 | 55,692 | 275,510 | 382,496 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| | P O T E T M E | TAXABLE RETURNS DÉCLARATIONS IMPOSABLES | | | | ALL RETURNS TOUTES LES DÉCLARATIONS | | |
|------------------------------------|---------------------------------|--|----------------------------|-----------------|------------------------|--|----------------------------|-----------------|
| | | Number of Returns | Wages and Salaries | Total Income | Total Tax Payable | Number of Returns | Wages and Salaries | Total Income |
| | | Nombre de déclarations | Salaires et traitements | Revenu total | Impôt total à payer | Nombre de déclarations | Salaires et traitements | Revenu total |
| Ontario—(Concluded)—(Fin) | | | | | | | | |
| Chatham..... | 189 | 18,090 | \$ 128,431 | \$ 166,229 | \$ 29,557 | 23,323 | \$ 131,607 | \$ 173,405 |
| ✓ Lambton..... | 190 | 44,021 | 329,051 | 414,198 | 72,487 | 57,450 | 338,089 | 434,403 |
| Sarnia..... | 191 | 32,515 | 257,769 | 314,203 | 56,254 | 40,837 | 263,253 | 325,397 |
| ✓ Lanark..... | 192 | 17,944 | 99,477 | 126,012 | 18,578 | 24,192 | 102,451 | 135,210 |
| ✓ Leeds <i>et Grenville</i> | 193 | 19,254 | 117,589 | 148,785 | 22,382 | 25,736 | 120,649 | 157,673 |
| Brockville..... | 194 | 10,842 | 71,114 | 88,271 | 14,317 | 14,177 | 73,115 | 92,819 |
| ✓ Lennox and/et Addington..... | 195 | 8,023 | 46,708 | 59,788 | 8,989 | 12,066 | 48,150 | 65,955 |
| ✓ Manitoulin..... | 196 | 2,446 | 13,073 | 18,515 | 2,765 | 4,244 | 14,332 | 21,850 |
| ✓ Middlesex..... | 197 | 130,020 | 912,317 | 1,154,538 | 200,871 | 167,384 | 934,458 | 1,204,612 |
| London..... | 198 | 115,681 | 825,299 | 1,035,425 | 182,353 | 146,819 | 843,629 | 1,076,390 |
| ✓ Muskoka..... | 199 | 12,982 | 72,891 | 99,129 | 14,830 | 18,450 | 73,995 | 106,331 |
| Niagara..... | 200 | 142,339 | 1,001,089 | 1,234,926 | 206,542 | 185,245 | 1,030,666 | 1,298,535 |
| Niagara Falls..... | 201 | 28,238 | 185,361 | 231,041 | 37,664 | 37,618 | 192,762 | 246,056 |
| Port Colborne..... | 202 | 8,457 | 56,846 | 72,454 | 12,107 | 10,630 | 58,324 | 75,150 |
| St. Catharines..... | 203 | 58,591 | 425,138 | 517,526 | 87,674 | 73,736 | 433,795 | 537,579 |
| Welland..... | 204 | 20,875 | 147,281 | 177,965 | 30,132 | 27,419 | 151,105 | 186,284 |
| ✓ Nipissing..... | 205 | 28,318 | 185,675 | 229,449 | 36,334 | 40,272 | 191,997 | 245,698 |
| North Bay..... | 206 | 20,796 | 137,870 | 172,241 | 28,036 | 27,310 | 141,910 | 180,595 |
| Norfolk..... | 207 | 20,677 | 104,814 | 153,324 | 23,797 | 28,574 | 109,957 | 164,127 |
| ✓ Northumberland..... | 208 | 15,728 | 91,780 | 119,581 | 18,465 | 22,876 | 94,756 | 129,718 |
| Ontario..... | 209 | 81,522 | 641,904 | 772,605 | 142,169 | 101,237 | 653,743 | 800,310 |
| Oshawa..... | 210 | 43,384 | 358,167 | 425,596 | 79,663 | 52,749 | 363,769 | 438,316 |
| Whitby..... | 211 | 10,033 | 79,184 | 98,288 | 18,746 | 13,091 | 81,224 | 102,937 |
| ✓ Oxford..... | 212 | 35,239 | 218,889 | 290,260 | 47,734 | 46,854 | 226,260 | 307,454 |
| Woodstock..... | 213 | 14,306 | 94,833 | 119,258 | 19,873 | 18,640 | 97,768 | 125,274 |
| ✓ Parry Sound..... | 214 | 11,906 | 69,461 | 89,233 | 13,263 | 17,475 | 72,020 | 97,999 |
| Peel..... | 215 | 142,540 | 1,227,864 | 1,428,568 | 274,274 | 169,450 | 1,247,595 | 1,462,235 |
| Brampton..... | 216 | 23,310 | 175,955 | 212,524 | 38,014 | 28,385 | 179,218 | 218,705 |
| Mississauga..... | 217 | 84,214 | 743,315 | 864,750 | 168,581 | 100,248 | 755,260 | 884,872 |
| ✓ Perth..... | 218 | 26,785 | 149,812 | 214,375 | 33,761 | 37,595 | 155,347 | 232,462 |
| Stratford..... | 219 | 13,466 | 84,968 | 108,591 | 17,650 | 18,115 | 87,555 | 115,225 |
| Peterborough..... | 220 | 34,592 | 230,838 | 290,620 | 48,027 | 46,761 | 236,551 | 306,403 |
| Peterborough..... | 221 | 29,075 | 200,453 | 247,126 | 41,510 | 39,039 | 205,415 | 259,625 |
| ✓ Prescott <i>et Russell</i> | 222 | 9,258 | 54,785 | 67,898 | 10,163 | 14,243 | 56,844 | 75,106 |
| ✓ Prince Edward..... | 223 | 5,875 | 31,487 | 42,993 | 6,642 | 9,479 | 33,241 | 48,439 |
| ✓ Rainy River..... | 224 | 9,199 | 61,260 | 73,850 | 11,464 | 12,302 | 63,293 | 78,456 |
| ✓ Renfrew..... | 225 | 32,536 | 207,848 | 253,366 | 38,344 | 45,176 | 214,124 | 269,253 |
| Pembroke..... | 226 | 8,382 | 48,948 | 60,778 | 9,012 | 12,219 | 50,862 | 64,690 |
| ✓ Russell..... | 227 | 7,351 | 45,429 | 55,810 | 8,402 | 10,153 | 47,337 | 60,596 |
| ✓ Simcoe..... | 228 | 78,897 | 492,983 | 625,604 | 99,337 | 105,102 | 509,065 | 661,597 |
| Barrie..... | 229 | 17,444 | 117,697 | 151,717 | 25,846 | 22,318 | 120,970 | 158,492 |
| Orillia..... | 230 | 12,437 | 76,516 | 99,850 | 15,614 | 16,197 | 78,982 | 104,967 |
| ✓ Stormont <i>et Dundas</i> | 231 | 21,788 | 143,506 | 176,679 | 27,896 | 30,562 | 147,029 | 187,259 |
| Cornwall..... | 232 | 17,937 | 118,386 | 146,565 | 23,382 | 24,713 | 121,282 | 155,128 |
| Sudbury..... | 233 | 68,714 | 540,435 | 621,954 | 106,416 | 89,120 | 553,160 | 648,058 |
| Sudbury..... | 234 | 54,667 | 429,063 | 498,486 | 86,713 | 69,841 | 438,818 | 517,698 |
| ✓ Timiskaming..... | 235 | 14,571 | 96,212 | 116,629 | 16,702 | 22,570 | 99,773 | 127,121 |
| Kirkland Lake..... | 236 | 3,952 | 21,454 | 28,865 | 3,879 | 7,466 | 22,344 | 33,311 |
| ✓ Thunder Bay..... | 237 | 59,986 | 446,857 | 524,032 | 88,509 | 79,265 | 457,787 | 548,826 |
| Thunder Bay..... | 238 | 46,942 | 341,519 | 408,798 | 69,842 | 61,696 | 349,207 | 428,179 |
| ✓ Victoria..... | 239 | 12,718 | 66,412 | 95,661 | 14,304 | 18,287 | 68,385 | 103,263 |
| Waterloo..... | 240 | 123,366 | 847,118 | 1,038,170 | 176,492 | 158,231 | 871,921 | 1,087,529 |
| Cambridge..... | 241 | 31,828 | 209,725 | 250,243 | 40,534 | 39,322 | 214,444 | 261,162 |
| Kitchener and/et Waterloo..... | 242 | 82,468 | 580,453 | 712,501 | 123,768 | 106,827 | 598,833 | 746,078 |
| ✓ Wellington..... | 243 | 47,553 | 299,189 | 391,065 | 63,993 | 64,337 | 309,125 | 415,567 |
| Guelph..... | 244 | 30,519 | 204,680 | 259,086 | 43,703 | 40,201 | 210,648 | 272,553 |
| Wentworth..... | 245 | 219,793 | 1,614,560 | 1,983,558 | 356,487 | 275,232 | 1,646,595 | 2,057,544 |
| Hamilton and/et Burlington..... | 246 | 219,793 | 1,614,560 | 1,983,558 | 356,487 | 275,232 | 1,646,595 | 2,057,544 |
| York..... | 247 | 1,124,457 | 8,215,535 | 10,462,616 | 1,983,070 | 1,394,167 | 8,383,894 | 10,837,306 |
| Toronto..... | 248 | 1,110,390 | 8,114,822 | 10,329,707 | 1,958,743 | 1,374,840 | 8,280,278 | 10,696,964 |
| Total, Ontario..... | 249 | 3,435,299 | 24,604,845 | 30,788,994 | 5,487,326 | 4,411,422 | 25,208,089 | 32,166,881 |
| Manitoba— | | | | | | | | |
| Division 1..... | 250 | 9,362 | 47,170 | 65,022 | 9,116 | 13,300 | 49,500 | 71,626 |
| Division 2..... | 251 | 10,871 | 46,463 | 77,262 | 10,564 | 15,270 | 48,820 | 84,698 |
| Division 3..... | 252 | 5,020 | 14,073 | 35,723 | 4,794 | 7,779 | 15,077 | 40,892 |
| Division 4..... | 253 | 3,281 | 10,091 | 27,653 | 4,025 | 5,002 | 10,874 | 30,927 |
| Division 5..... | 254 | 9,999 | 57,139 | 72,587 | 11,210 | 14,052 | 59,087 | 78,373 |

TABLE E (continued)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS
AND SELECTED LOCALITIES

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | P O S T E T E | TAXABLE RETURNS DÉCLARATIONS IMPOSABLES | | | | ALL RETURNS TOUTES LES DÉCLARATIONS | | |
|----------------------------|---------------------------------|--|----------------------------|-----------------|------------------------|--|----------------------------|-----------------|
| | | Number of Returns | Wages and Salaries | Total Income | Total Tax Payable | Number of Returns | Wages and Salaries | Total Income |
| | | Nombre de déclarations | Salaires et traitements | Revenu total | Impôt total à payer | Nombre de déclarations | Salaires et traitements | Revenu total |
| Manitoba—(Concluded)—(Fin) | | | | | | | | |
| | | | \$ | \$ | \$ | | \$ | \$ |
| Division 6..... | 255 | 8,480 | 46,298 | 67,343 | 10,608 | 11,508 | 47,926 | 71,755 |
| Portage-la-Prairie..... | 256 | 5,352 | 33,508 | 43,517 | 7,267 | 7,368 | 34,508 | 46,022 |
| Division 7..... | 257 | 20,517 | 105,861 | 156,260 | 24,596 | 28,171 | 109,616 | 168,350 |
| Brandon..... | 258 | 15,476 | 84,287 | 117,445 | 19,062 | 20,571 | 86,974 | 125,320 |
| Division 8..... | 259 | 5,227 | 18,937 | 36,027 | 4,669 | 7,367 | 20,359 | 39,664 |
| Division 9..... | 260 | 2,989 | 17,682 | 22,031 | 3,257 | 4,091 | 18,595 | 24,304 |
| Division 10..... | 261 | 4,833 | 19,490 | 32,418 | 4,563 | 7,940 | 21,134 | 37,874 |
| Division 11..... | 262 | 2,462 | 7,445 | 15,597 | 1,919 | 4,238 | 8,016 | 18,504 |
| Division 12..... | 263 | 5,478 | 26,589 | 37,771 | 5,324 | 9,064 | 28,831 | 43,537 |
| Division 13..... | 264 | 3,134 | 10,504 | 21,650 | 2,840 | 4,790 | 11,412 | 24,591 |
| Division 14..... | 265 | 1,153 | 4,745 | 7,131 | 900 | 2,209 | 5,222 | 8,933 |
| Division 15..... | 266 | 3,107 | 13,238 | 21,859 | 3,123 | 5,512 | 14,583 | 25,938 |
| Division 16..... | 267 | 21,957 | 179,123 | 194,548 | 35,855 | 27,292 | 184,108 | 202,139 |
| Flin Flon..... | 268 | 4,117 | 30,272 | 34,675 | 5,820 | 5,134 | 31,034 | 36,109 |
| Division 17..... | 269 | 6,444 | 29,111 | 44,128 | 6,588 | 9,654 | 30,911 | 49,513 |
| Division 18..... | 270 | 1,725 | 6,473 | 10,673 | 1,269 | 3,609 | 8,162 | 13,802 |
| Division 19..... | 271 | 5,195 | 33,939 | 39,298 | 6,236 | 6,556 | 34,832 | 41,217 |
| Division 20..... | 272 | 249,355 | 1,649,461 | 2,024,622 | 356,285 | 322,714 | 1,697,851 | 2,127,218 |
| Winnipeg..... | 273 | 249,355 | 1,649,461 | 2,024,622 | 356,285 | 322,714 | 1,697,851 | 2,127,218 |
| Total, Manitoba..... | 274 | 380,589 | 2,343,834 | 3,009,604 | 507,739 | 510,118 | 2,424,918 | 3,203,856 |
| Saskatchewan— | | | | | | | | |
| Division 1..... | 275 | 10,894 | 44,029 | 85,867 | 13,449 | 14,332 | 45,537 | 90,540 |
| Division 2..... | 276 | 9,226 | 30,995 | 82,073 | 13,487 | 12,195 | 33,060 | 87,708 |
| Weyburn..... | 277 | 3,657 | 18,578 | 30,631 | 5,137 | 4,719 | 19,140 | 32,112 |
| Division 3..... | 278 | 6,653 | 16,747 | 63,240 | 10,494 | 8,687 | 18,028 | 66,017 |
| Division 4..... | 279 | 4,694 | 12,072 | 40,973 | 6,850 | 5,869 | 13,020 | 43,051 |
| Division 5..... | 280 | 12,447 | 46,684 | 92,062 | 12,489 | 17,094 | 49,044 | 100,830 |
| Division 6..... | 281 | 70,265 | 416,103 | 580,235 | 99,493 | 88,042 | 429,589 | 608,306 |
| Regina..... | 282 | 60,549 | 386,791 | 498,341 | 86,687 | 74,792 | 397,911 | 519,982 |
| Division 7..... | 283 | 17,719 | 83,251 | 144,569 | 22,978 | 23,047 | 86,741 | 153,127 |
| Moose Jaw..... | 284 | 12,814 | 72,218 | 101,201 | 15,919 | 16,566 | 74,959 | 106,867 |
| Division 8..... | 285 | 13,398 | 53,637 | 125,752 | 21,425 | 17,030 | 55,995 | 131,723 |
| Swift Current..... | 286 | 6,230 | 35,110 | 54,841 | 9,347 | 7,993 | 36,487 | 57,860 |
| Division 9..... | 287 | 12,971 | 55,628 | 91,338 | 13,119 | 18,617 | 59,452 | 102,151 |
| Yorkton..... | 288 | 5,999 | 33,033 | 45,977 | 7,308 | 7,597 | 34,212 | 48,548 |
| Division 10..... | 289 | 7,548 | 23,203 | 52,326 | 7,096 | 10,357 | 24,840 | 58,003 |
| Division 11..... | 290 | 59,974 | 360,251 | 502,192 | 84,450 | 76,055 | 372,977 | 527,688 |
| Saskatoon..... | 291 | 52,815 | 335,734 | 437,783 | 73,851 | 66,564 | 346,934 | 459,043 |
| Division 12..... | 292 | 8,179 | 27,833 | 72,309 | 11,497 | 10,276 | 29,211 | 75,477 |
| Division 13..... | 293 | 8,616 | 27,938 | 80,143 | 13,240 | 11,353 | 29,843 | 86,020 |
| Division 14..... | 294 | 12,091 | 49,757 | 85,574 | 12,188 | 17,749 | 54,238 | 95,076 |
| Division 15..... | 295 | 23,139 | 114,404 | 179,095 | 26,994 | 31,104 | 119,758 | 192,939 |
| Prince Albert..... | 296 | 11,754 | 74,886 | 93,630 | 15,323 | 15,237 | 77,447 | 98,756 |
| Division 16..... | 297 | 10,921 | 47,228 | 77,549 | 11,138 | 15,129 | 50,028 | 85,483 |
| North Battleford..... | 298 | 5,726 | 29,895 | 44,225 | 7,038 | 7,093 | 30,940 | 46,459 |
| Division 17..... | 299 | 7,390 | 29,607 | 53,436 | 7,756 | 10,676 | 31,542 | 59,941 |
| Division 18..... | 300 | 3,543 | 21,587 | 24,706 | 3,668 | 4,867 | 23,509 | 27,161 |
| Total, Saskatchewan..... | 301 | 299,668 | 1,460,953 | 2,433,438 | 391,811 | 392,479 | 1,526,413 | 2,591,241 |
| Alberta— | | | | | | | | |
| Division 1..... | 302 | 15,441 | 86,350 | 132,240 | 21,524 | 19,302 | 89,095 | 137,669 |
| Medicine Hat..... | 303 | 11,747 | 69,462 | 98,444 | 16,032 | 14,708 | 71,495 | 102,756 |
| Division 2..... | 304 | 33,866 | 184,752 | 271,437 | 43,055 | 43,215 | 191,954 | 285,723 |
| Lethbridge..... | 305 | 18,955 | 115,566 | 156,195 | 26,258 | 23,728 | 119,153 | 163,221 |
| Division 3..... | 306 | 9,413 | 42,768 | 72,660 | 10,702 | 12,886 | 45,721 | 76,608 |
| Division 4..... | 307 | 3,936 | 13,247 | 34,782 | 5,866 | 5,340 | 14,366 | 36,870 |
| Division 5..... | 308 | 10,593 | 42,913 | 88,546 | 14,046 | 13,998 | 44,821 | 93,750 |
| Division 6..... | 309 | 199,758 | 1,438,861 | 1,806,541 | 329,449 | 243,885 | 1,476,148 | 1,868,692 |
| Calgary..... | 310 | 187,196 | 1,371,028 | 1,698,889 | 312,336 | 226,915 | 1,404,951 | 1,754,985 |
| Division 7..... | 311 | 9,932 | 38,573 | 80,740 | 12,162 | 14,073 | 41,014 | 87,198 |
| Division 8..... | 312 | 30,752 | 177,492 | 240,433 | 37,228 | 39,211 | 184,140 | 253,832 |
| Red Deer..... | 313 | 13,503 | 84,670 | 108,209 | 18,208 | 16,411 | 87,218 | 112,323 |
| Division 9..... | 314 | 7,846 | 53,522 | 64,054 | 10,759 | 9,439 | 54,490 | 66,231 |
| Division 10..... | 315 | 17,826 | 84,377 | 133,913 | 19,717 | 25,219 | 90,167 | 146,403 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| ANNEE D'IMPOSITION 1973 (En milliers de dollars) | | | | | | | | | |
|---|---------------------------------|--|----------------------------|-----------------|------------------------|--|----------------------------|-----------------|--|
| | P O T E T M E | TAXABLE RETURNS DÉCLARATIONS IMPOSABLES | | | | ALL RETURNS TOUTES LES DÉCLARATIONS | | | |
| | | Number of Returns | Wages and Salaries | Total Income | Total Tax Payable | Number of Returns | Wages and Salaries | Total Income | |
| | | Nombre de déclarations | Salaires et traitements | Revenu total | Impôt total à payer | Nombre de déclarations | Salaires et traitements | Revenu total | |
| Alberta—(Concluded)—(Fin) | | | | | | | | | |
| Division 11..... | 316 | 240,594 | 1,716,929 | 2,083,804 | 372,131 | 293,212 | 1,765,627 | 2,160,059 | |
| Edmonton..... | 317 | 224,566 | 1,613,788 | 1,950,319 | 350,554 | 271,978 | 1,657,599 | 2,018,825 | |
| Division 12..... | 318 | 13,376 | 98,653 | 113,811 | 18,537 | 18,094 | 103,086 | 121,218 | |
| Division 13..... | 319 | 11,891 | 58,639 | 82,607 | 11,758 | 17,415 | 63,750 | 91,945 | |
| Division 14..... | 320 | 6,855 | 50,268 | 55,749 | 9,156 | 8,892 | 52,081 | 58,323 | |
| Division 15..... | 321 | 27,247 | 176,768 | 213,206 | 34,416 | 36,595 | 186,765 | 229,321 | |
| Total, Alberta..... | 322 | 639,326 | 4,264,112 | 5,474,525 | 950,506 | 800,776 | 4,403,226 | 5,713,842 | |
| British Columbia—Colombie-Britannique | | | | | | | | | |
| Alberni—Clayoquot..... | 323 | 11,206 | 93,494 | 106,943 | 19,202 | 13,211 | 95,122 | 109,522 | |
| Alberni and/et Port Alberni..... | 324 | 10,221 | 85,294 | 96,531 | 17,215 | 11,805 | 86,558 | 98,525 | |
| Bulkley—Nechako..... | 325 | 9,700 | 79,533 | 90,988 | 15,399 | 12,031 | 81,821 | 94,337 | |
| Capital..... | 326 | 97,678 | 605,476 | 860,171 | 143,556 | 117,467 | 618,037 | 895,374 | |
| Victoria..... | 327 | 97,660 | 605,396 | 860,027 | 143,538 | 117,448 | 617,951 | 895,222 | |
| Cariboo..... | 328 | 17,095 | 128,298 | 148,748 | 24,908 | 21,297 | 131,584 | 153,440 | |
| Central Fraser Valley..... | 329 | 27,013 | 182,648 | 240,683 | 40,190 | 32,927 | 186,773 | 249,453 | |
| Central Kootenay..... | 330 | 17,742 | 117,341 | 148,733 | 23,837 | 21,493 | 120,064 | 154,459 | |
| Central Okanagan..... | 331 | 23,575 | 137,099 | 195,338 | 30,794 | 29,412 | 141,102 | 204,790 | |
| Kelowna..... | 332 | 17,535 | 102,238 | 148,415 | 24,058 | 21,722 | 105,071 | 155,318 | |
| Columbia—Shuswap..... | 333 | 11,517 | 82,500 | 101,546 | 16,679 | 14,788 | 85,278 | 106,304 | |
| Comox—Strathcona..... | 334 | 19,673 | 154,089 | 187,999 | 33,026 | 24,208 | 156,887 | 194,534 | |
| Cowichan Valley..... | 335 | 17,444 | 134,378 | 160,686 | 26,875 | 20,633 | 136,568 | 165,048 | |
| Dewdney—Alouette..... | 336 | 14,259 | 101,762 | 126,697 | 21,355 | 17,827 | 103,428 | 132,113 | |
| East Kootenay..... | 337 | 18,051 | 132,934 | 155,104 | 25,465 | 21,812 | 135,668 | 159,793 | |
| Fraser—Cheam..... | 338 | 17,624 | 109,782 | 150,440 | 24,313 | 21,844 | 113,473 | 157,258 | |
| Fraser—Fort George..... | 339 | 29,020 | 237,219 | 272,091 | 48,363 | 34,499 | 242,196 | 279,179 | |
| Prince George..... | 340 | 24,512 | 199,734 | 231,413 | 41,559 | 28,521 | 203,095 | 236,373 | |
| Greater Vancouver..... | 341 | 497,141 | 3,567,832 | 4,557,747 | 831,765 | 584,581 | 3,638,726 | 4,693,083 | |
| New Westminster..... | 342 | 21,882 | 151,566 | 194,605 | 34,840 | 25,444 | 154,029 | 200,360 | |
| Vancouver..... | 343 | 475,259 | 3,416,266 | 4,363,142 | 796,925 | 559,137 | 3,484,697 | 4,492,723 | |
| Kitimat—Stikine..... | 344 | 13,275 | 115,262 | 131,266 | 24,069 | 15,804 | 118,385 | 135,118 | |
| Kootenay Boundary..... | 345 | 13,494 | 98,433 | 117,916 | 19,459 | 15,890 | 100,249 | 121,939 | |
| Trail and Rossland..... | 346 | 8,485 | 61,091 | 75,440 | 12,644 | 9,848 | 62,302 | 77,936 | |
| Mount Waddington..... | 347 | 5,986 | 56,395 | 62,865 | 11,853 | 6,518 | 56,917 | 63,452 | |
| Nanaimo..... | 348 | 21,845 | 140,240 | 188,686 | 31,330 | 27,408 | 143,266 | 196,168 | |
| Nanaimo..... | 349 | 16,140 | 108,726 | 140,673 | 23,517 | 19,331 | 110,627 | 145,201 | |
| North Okanagan..... | 350 | 15,012 | 96,000 | 125,112 | 20,744 | 18,543 | 98,733 | 130,906 | |
| Vernon..... | 351 | 11,115 | 71,857 | 94,121 | 15,971 | 13,508 | 73,775 | 98,317 | |
| Ocean Falls..... | 352 | 908 | 6,865 | 10,116 | 1,922 | 1,192 | 7,318 | 10,901 | |
| Okanagan—Similkameen..... | 353 | 16,692 | 87,018 | 123,952 | 18,796 | 21,683 | 91,127 | 132,308 | |
| Penticton..... | 354 | 8,958 | 50,398 | 69,010 | 10,832 | 10,904 | 52,344 | 72,457 | |
| Peace River—Liard..... | 355 | 15,538 | 114,024 | 134,175 | 22,282 | 19,274 | 117,429 | 139,310 | |
| Dawson Creek..... | 356 | 5,924 | 39,481 | 48,755 | 7,706 | 7,533 | 40,962 | 50,901 | |
| Powell River..... | 357 | 8,159 | 64,146 | 72,972 | 12,249 | 9,118 | 64,663 | 74,358 | |
| Skeena A..... | 358 | 7,725 | 59,794 | 76,868 | 14,298 | 8,853 | 61,021 | 78,707 | |
| Prince Rupert..... | 359 | 5,851 | 42,705 | 56,996 | 10,505 | 6,858 | 43,894 | 58,629 | |
| Squamish—Lillooet..... | 360 | 4,974 | 40,636 | 44,420 | 7,426 | 5,977 | 41,278 | 45,863 | |
| Stikine..... | 361 | 835 | 6,838 | 7,625 | 1,290 | 920 | 6,856 | 7,667 | |
| Sunshine Coast..... | 362 | 4,858 | 29,992 | 41,281 | 6,788 | 5,886 | 30,825 | 42,811 | |
| Thompson—Nicola..... | 363 | 33,742 | 250,865 | 299,826 | 50,695 | 40,345 | 257,561 | 310,001 | |
| Kamloops..... | 364 | 22,198 | 165,026 | 201,598 | 34,803 | 26,574 | 168,846 | 208,117 | |
| Total, British Columbia—Colombie-Britannique..... | 365 | 991,781 | 7,030,891 | 8,940,994 | 1,568,927 | 1,185,441 | 7,182,356 | 9,238,196 | |
| Yukon..... | 366 | 8,531 | 70,786 | 78,584 | 14,354 | 10,093 | 72,341 | 80,697 | |
| N.W.T.—T.N.-O..... | 367 | 11,855 | 97,829 | 104,801 | 18,046 | 15,696 | 102,296 | 110,048 | |
| Outside Canada—Hors du Canada | | | | | | | | | |
| United States/Etats-Unis..... | 368 | 11,454 | 85,480 | 106,753 | 21,327 | 16,712 | 90,552 | 107,690 | |
| Elsewhere/Ailleurs..... | 369 | 17,333 | 129,420 | 143,976 | 23,915 | 20,194 | 134,642 | 150,378 | |
| Total, Outside Canada—Hors du Canada..... | 370 | 28,787 | 214,900 | 250,729 | 45,242 | 36,906 | 225,194 | 258,068 | |
| Grand Total—Total global..... | 371 | 8,452,409 | 58,025,867 | 73,151,080 | 11,313,150 | 10,946,385 | 60,130,454 | 77,271,983 | |

TABLE F

ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1973 TAXATION YEAR (All money figures in thousands of dollars)

| TAXED AS SINGLE - CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES | | | | | | | | | |
|---|--------------|---|------------------------------------|--|--------------------------------|---|------------------------------------|--|--------------------------------|
| | | WITH NO DEPENDANT SANS PERSONNE À CHARGE | | | | WITH ONE OR MORE DEPENDANTS COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE | | | |
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Under | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de | \$1,500..... | 1,245,700 | 995,203 | 5,513 | 738 | 24,393 | 9,048 | 52 | 3 |
| \$1,500 to-à | 2,000..... | 490,276 | 856,137 | 21,850 | 1,287 | 10,220 | 18,142 | 621 | 47 |
| 2,000 to-à | 2,500..... | 453,130 | 1,017,548 | 142,814 | 6,656 | 13,897 | 31,460 | 1,780 | 123 |
| 2,500 to-à | 3,000..... | 406,001 | 1,114,307 | 284,652 | 22,109 | 18,900 | 52,315 | 7,710 | 491 |
| 3,000 to-à | 3,500..... | 371,688 | 1,206,892 | 439,288 | 50,271 | 22,828 | 74,530 | 16,843 | 1,542 |
| 3,500 to-à | 4,000..... | 363,540 | 1,362,612 | 606,212 | 84,373 | 25,914 | 97,404 | 31,307 | 3,705 |
| 4,000 to-à | 4,500..... | 349,901 | 1,485,641 | 753,721 | 118,566 | 28,715 | 122,009 | 45,483 | 6,377 |
| 4,500 to-à | 5,000..... | 331,776 | 1,575,549 | 868,325 | 149,588 | 31,121 | 148,198 | 64,205 | 10,302 |
| Under | | | | | | | | | |
| Moins de | \$5,000..... | 4,012,012 | 9,613,890 | 3,122,374 | 433,588 | 175,988 | 553,105 | 168,001 | 22,589 |
| \$5,000 to-à | 5,500..... | 314,799 | 1,650,736 | 967,763 | 175,493 | 36,714 | 192,541 | 90,943 | 15,603 |
| 5,500 to-à | 6,000..... | 286,037 | 1,643,448 | 1,014,693 | 191,224 | 34,165 | 196,308 | 100,564 | 17,951 |
| 6,000 to-à | 6,500..... | 252,869 | 1,579,265 | 1,014,498 | 199,140 | 41,965 | 261,779 | 142,342 | 27,418 |
| 6,500 to-à | 7,000..... | 225,175 | 1,518,258 | 1,003,916 | 200,309 | 45,598 | 307,730 | 176,881 | 35,300 |
| 7,000 to-à | 7,500..... | 195,674 | 1,417,253 | 962,427 | 198,347 | 45,235 | 328,050 | 195,605 | 39,715 |
| 7,500 to-à | 8,000..... | 183,391 | 1,419,285 | 985,240 | 207,786 | 49,274 | 381,647 | 234,107 | 49,544 |
| 8,000 to-à | 8,500..... | 166,636 | 1,373,599 | 971,065 | 209,193 | 52,799 | 435,447 | 275,347 | 59,157 |
| 8,500 to-à | 9,000..... | 146,306 | 1,279,136 | 915,760 | 203,464 | 55,083 | 482,038 | 317,359 | 69,598 |
| 9,000 to-à | 9,500..... | 125,484 | 1,160,029 | 843,983 | 189,784 | 52,563 | 485,530 | 322,029 | 72,720 |
| 9,500 to-à | 10,000..... | 108,341 | 1,055,577 | 777,615 | 175,368 | 52,269 | 509,125 | 347,075 | 80,196 |
| 5,000 to-à | 10,000..... | 2,004,712 | 4,096,586 | 9,456,959 | 1,950,107 | 465,665 | 3,580,194 | 2,202,251 | 467,201 |
| 10,000 to-à | 11,000..... | 168,465 | 1,763,702 | 1,317,805 | 310,706 | 92,320 | 967,098 | 672,697 | 161,818 |
| 11,000 to-à | 12,000..... | 121,192 | 1,390,121 | 1,047,572 | 253,450 | 83,290 | 956,330 | 683,308 | 168,779 |
| 12,000 to-à | 13,000..... | 87,176 | 1,086,173 | 828,271 | 203,287 | 63,722 | 794,842 | 578,255 | 146,885 |
| 13,000 to-à | 14,000..... | 59,467 | 800,531 | 609,788 | 151,142 | 51,288 | 690,455 | 511,041 | 132,691 |
| 14,000 to-à | 15,000..... | 44,001 | 636,390 | 489,282 | 125,549 | 36,512 | 528,209 | 392,176 | 103,741 |
| 10,000 to-à | 15,000..... | 480,301 | 5,676,917 | 4,292,717 | 1,044,134 | 327,132 | 3,936,935 | 2,837,477 | 713,913 |
| 15,000 to-à | 20,000..... | 97,521 | 1,649,014 | 1,274,746 | 337,679 | 79,005 | 1,336,565 | 1,009,192 | 278,015 |
| 20,000 to-à | 25,000..... | 29,395 | 650,933 | 516,297 | 145,342 | 23,662 | 521,573 | 401,002 | 117,029 |
| 25,000 and over-et plus..... | | 38,525 | 1,751,806 | 1,470,532 | 498,238 | 30,338 | 1,372,830 | 1,140,077 | 423,254 |
| GRAND TOTAL | | | | | | | | | |
| TOTAL GLOBAL..... | | 6,662,466 | 3,439,147 | 0,133,624 | 4,409,089 | 1,101,790 | 1,301,203 | 7,758,000 | 2,022,002 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

**TOUTES LES DÉCLARATIONS, SELON LA SITUATION DE FAMILLE, LES PERSONNES
À CHARGE ET LE REVENU**

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

| | | WITH NO DEPENDANT SANS PERSONNE À CHARGE | | | | WITH ONE DEPENDANT AVEC 1 PERSONNE À CHARGE | | | |
|-------------------|------------------------------|---|------------------------------------|--|--------------------------------|--|------------------------------------|--|--------------------------------|
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Under | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de | \$1,500..... | 47,466 | 28,197 | 230 | 52 | 12,928 | 506 | 99 | 3 |
| | \$1,500 to-à 2,000..... | 27,848 | 49,129 | 183 | 34 | 5,062 | 8,936 | 279 | 32 |
| | 2,000 to-à 2,500..... | 37,007 | 83,403 | 830 | 303 | 8,132 | 18,478 | 192 | 21 |
| | 2,500 to-à 3,000..... | 41,310 | 113,671 | 1,631 | 542 | 9,684 | 26,822 | 672 | 169 |
| | 3,000 to-à 3,500..... | 50,016 | 162,084 | 7,701 | 698 | 14,708 | 48,146 | 1,049 | 114 |
| | 3,500 to-à 4,000..... | 50,109 | 187,812 | 22,890 | 1,547 | 18,121 | 67,671 | 4,493 | 335 |
| | 4,000 to-à 4,500..... | 51,473 | 218,793 | 43,759 | 4,873 | 19,370 | 82,370 | 12,908 | 869 |
| | 4,500 to-à 5,000..... | 49,395 | 234,533 | 66,113 | 8,175 | 22,529 | 107,279 | 23,906 | 2,370 |
| Under | | | | | | | | | |
| Moins de | \$5,000..... | 354,624 | 1,077,624 | 143,337 | 16,225 | 110,534 | 359,195 | 43,597 | 3,913 |
| | \$5,000 to-à 5,500..... | 47,003 | 246,417 | 84,075 | 12,496 | 22,007 | 115,843 | 33,083 | 4,247 |
| | 5,500 to-à 6,000..... | 45,108 | 259,556 | 102,990 | 17,535 | 21,978 | 126,430 | 42,368 | 6,402 |
| | 6,000 to-à 6,500..... | 46,935 | 293,138 | 128,036 | 22,613 | 23,734 | 148,512 | 59,522 | 9,848 |
| | 6,500 to-à 7,000..... | 44,295 | 299,155 | 141,972 | 26,374 | 22,526 | 152,105 | 65,185 | 11,223 |
| | 7,000 to-à 7,500..... | 43,591 | 315,798 | 158,699 | 30,176 | 24,998 | 181,161 | 85,702 | 15,302 |
| | 7,500 to-à 8,000..... | 39,698 | 308,052 | 165,568 | 33,146 | 27,567 | 213,550 | 107,005 | 19,905 |
| | 8,000 to-à 8,500..... | 37,909 | 313,117 | 175,951 | 35,827 | 28,609 | 236,396 | 121,854 | 23,431 |
| | 8,500 to-à 9,000..... | 33,745 | 295,201 | 170,806 | 35,902 | 27,852 | 243,791 | 134,936 | 27,002 |
| | 9,000 to-à 9,500..... | 33,913 | 313,346 | 189,031 | 40,641 | 28,692 | 265,849 | 151,384 | 31,563 |
| | 9,500 to-à 10,000..... | 34,017 | 331,580 | 204,433 | 44,685 | 28,855 | 280,920 | 164,535 | 35,006 |
| | 5,000 to-à 10,000..... | 406,214 | 2,975,361 | 1,521,560 | 299,396 | 256,818 | 1,964,556 | 965,574 | 183,931 |
| | 10,000 to-à 11,000..... | 54,236 | 568,970 | 360,067 | 81,203 | 51,135 | 536,768 | 327,459 | 71,334 |
| | 11,000 to-à 12,000..... | 44,213 | 507,656 | 335,941 | 80,996 | 40,927 | 469,800 | 299,369 | 68,713 |
| | 12,000 to-à 13,000..... | 36,603 | 456,361 | 309,030 | 75,233 | 34,736 | 434,187 | 286,686 | 68,384 |
| | 13,000 to-à 14,000..... | 28,883 | 389,052 | 269,331 | 67,322 | 25,790 | 347,183 | 233,911 | 56,985 |
| | 14,000 to-à 15,000..... | 22,140 | 320,751 | 226,548 | 58,211 | 20,498 | 296,812 | 203,891 | 51,455 |
| | 10,000 to-à 15,000..... | 186,075 | 2,242,791 | 1,500,918 | 362,964 | 173,086 | 2,084,750 | 1,351,317 | 316,870 |
| | 15,000 to-à 20,000..... | 51,439 | 876,366 | 636,378 | 171,091 | 52,136 | 885,246 | 629,230 | 167,450 |
| | 20,000 to-à 25,000..... | 19,352 | 426,720 | 320,600 | 93,358 | 14,958 | 328,839 | 244,211 | 71,186 |
| | 25,000 and over-et plus..... | 22,665 | 901,480 | 724,427 | 257,928 | 17,225 | 673,609 | 533,834 | 188,544 |
| GRAND TOTAL | | | | | | | | | |
| TOTAL GLOBAL..... | | 1,040,369 | 8,500,341 | 4,847,221 | 1,200,962 | 624,757 | 6,296,195 | 3,767,763 | 931,893 |

TABLE F (Continued)

ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1973 TAXATION YEAR (All money figures in thousands of dollars)

| TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS | | | | | | | | | |
|--|------------------------------|--|------------------------------------|--|--------------------------------|--|------------------------------------|--|--------------------------------|
| | | WITH 2 DEPENDANTS AVEC 2 PERSONNES À CHARGE | | | | WITH 3 DEPENDANTS AVEC 3 PERSONNES À CHARGE | | | |
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Under | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de | \$1,500..... | 13,063 | 4,259 | 118 | 7 | 7,445 | 6,626 | 13 | 68 |
| | \$1,500 to-à 2,000..... | 3,903 | 6,807 | 85 | 11 | 1,807 | 3,185 | 27 | 14 |
| | 2,000 to-à 2,500..... | 5,416 | 12,261 | 232 | 24 | 2,852 | 6,362 | 95 | 11 |
| | 2,500 to-à 3,000..... | 6,422 | 17,693 | 516 | 65 | 4,514 | 12,478 | 353 | 50 |
| | 3,000 to-à 3,500..... | 9,709 | 31,712 | 317 | 80 | 5,634 | 18,493 | 167 | 19 |
| | 3,500 to-à 4,000..... | 14,585 | 54,705 | 1,362 | 132 | 7,489 | 28,173 | 274 | 32 |
| | 4,000 to-à 4,500..... | 16,508 | 70,211 | 6,717 | 532 | 10,754 | 45,488 | 1,391 | 99 |
| | 4,500 to-à 5,000..... | 17,189 | 81,611 | 13,573 | 1,108 | 11,923 | 56,767 | 5,657 | 309 |
| Under | | | | | | | | | |
| Moins de | \$5,000..... | 86,795 | 270,742 | 22,919 | 1,959 | 52,418 | 164,320 | 7,976 | 601 |
| | \$5,000 to-à 5,500..... | 17,100 | 89,753 | 21,277 | 2,706 | 10,754 | 56,581 | 9,759 | 890 |
| | 5,500 to-à 6,000..... | 17,471 | 100,368 | 29,477 | 4,329 | 12,700 | 73,191 | 18,278 | 2,250 |
| | 6,000 to-à 6,500..... | 19,289 | 120,326 | 42,306 | 6,861 | 11,274 | 70,425 | 20,144 | 2,933 |
| | 6,500 to-à 7,000..... | 21,605 | 146,049 | 57,889 | 9,823 | 10,845 | 73,451 | 24,866 | 4,141 |
| | 7,000 to-à 7,500..... | 23,493 | 170,067 | 73,193 | 13,093 | 12,926 | 93,748 | 34,972 | 5,713 |
| | 7,500 to-à 8,000..... | 25,989 | 201,566 | 93,055 | 17,105 | 14,774 | 114,168 | 47,642 | 8,546 |
| | 8,000 to-à 8,500..... | 28,147 | 232,303 | 112,745 | 21,287 | 13,597 | 112,095 | 50,303 | 9,485 |
| | 8,500 to-à 9,000..... | 30,023 | 263,131 | 134,298 | 27,449 | 15,748 | 137,454 | 65,264 | 12,445 |
| | 9,000 to-à 9,500..... | 33,215 | 307,223 | 165,371 | 33,967 | 17,292 | 159,994 | 79,902 | 15,629 |
| | 9,500 to-à 10,000..... | 32,972 | 321,714 | 179,558 | 38,107 | 18,126 | 176,826 | 92,134 | 19,175 |
| | 5,000 to-à 10,000..... | 249,304 | 1,952,498 | 909,170 | 174,726 | 138,036 | 1,067,933 | 443,264 | 81,207 |
| | 10,000 to-à 11,000..... | 61,356 | 645,367 | 374,195 | 82,108 | 39,397 | 414,233 | 229,241 | 49,131 |
| | 11,000 to-à 12,000..... | 58,871 | 676,236 | 417,069 | 94,453 | 32,121 | 369,874 | 217,123 | 49,030 |
| | 12,000 to-à 13,000..... | 51,238 | 639,743 | 409,677 | 97,998 | 28,419 | 354,913 | 216,901 | 50,600 |
| | 13,000 to-à 14,000..... | 42,944 | 578,844 | 383,735 | 95,880 | 24,276 | 327,229 | 207,320 | 50,522 |
| | 14,000 to-à 15,000..... | 31,737 | 459,342 | 308,700 | 76,983 | 20,359 | 294,458 | 191,033 | 47,615 |
| | 10,000 to-à 15,000..... | 246,146 | 2,999,533 | 1,893,376 | 447,421 | 144,572 | 1,760,706 | 1,061,618 | 246,898 |
| | 15,000 to-à 20,000..... | 80,566 | 1,372,325 | 965,899 | 254,945 | 53,532 | 911,196 | 628,513 | 166,568 |
| | 20,000 to-à 25,000..... | 27,013 | 598,132 | 439,915 | 127,565 | 18,631 | 410,707 | 296,414 | 86,900 |
| | 25,000 and over-et plus..... | 27,091 | 1,055,931 | 841,573 | 296,360 | 22,031 | 879,847 | 698,572 | 245,931 |
| GRAND TOTAL | | | | | | | | | |
| TOTAL GLOBAL..... | | 716,915 | 8,249,161 | 5,072,852 | 1,302,976 | 429,220 | 5,194,709 | 3,136,357 | 828,105 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

**TOUTES LES DÉCLARATIONS, SELON LA SITUATION DE FAMILLE, LES PERSONNES
À CHARGE ET LE REVENU**

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS | | | | | | | | | |
|--|------------------|------------------------------------|--|--------------------------------|---|------------------|------------------------------------|--|--------------------------------|
| WITH 4 DEPENDANTS AVEC 4 PERSONNES À CHARGE | | | | | WITH 5 OR MORE DEPENDANTS AVEC 5 PERSONNES À CHARGE OU PLUS | | | | |
| | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Under | | \$ | \$ | \$ | | | \$ | \$ | \$ |
| Moins de \$1,500..... | 4,355 | 4,192 | 2 | | 4,596 | 2,350 | | | |
| \$1,500 to-à 2,000..... | 750 | 1,323 | 1 | | 1,250 | 2,207 | 51 | 2 | |
| 2,000 to-à 2,500..... | 1,828 | 4,096 | | | 1,244 | 2,759 | 1 | 15 | |
| 2,500 to-à 3,000..... | 1,806 | 4,912 | 2 | 1 | 2,394 | 6,721 | | | |
| 3,000 to-à 3,500..... | 2,353 | 7,659 | 33 | 6 | 2,780 | 8,956 | 9 | | |
| 3,500 to-à 4,000..... | 3,250 | 12,262 | 162 | 6 | 3,266 | 12,219 | 224 | 32 | |
| 4,000 to-à 4,500..... | 5,094 | 21,650 | 258 | 76 | 4,297 | 18,295 | 70 | 7 | |
| 4,500 to-à 5,000..... | 6,200 | 29,532 | 1,319 | 70 | 5,879 | 28,060 | 239 | 7 | |
| Under | | | | | | | | | |
| Moins de \$5,000..... | 25,636 | 77,242 | 1,777 | 159 | 25,706 | 76,866 | 593 | 64 | |
| \$5,000 to-à 5,500..... | 5,253 | 27,438 | 2,953 | 198 | 6,933 | 36,316 | 1,188 | 78 | |
| 5,500 to-à 6,000..... | 6,105 | 35,115 | 6,276 | 627 | 6,891 | 39,621 | 3,462 | 245 | |
| 6,000 to-à 6,500..... | 7,078 | 44,334 | 11,064 | 1,475 | 7,164 | 44,829 | 6,445 | 642 | |
| 6,500 to-à 7,000..... | 5,917 | 39,966 | 11,510 | 1,847 | 6,356 | 42,836 | 7,877 | 1,019 | |
| 7,000 to-à 7,500..... | 7,291 | 52,806 | 17,461 | 2,776 | 6,202 | 44,978 | 10,841 | 1,558 | |
| 7,500 to-à 8,000..... | 7,142 | 55,137 | 20,246 | 3,540 | 5,856 | 45,437 | 13,424 | 2,220 | |
| 8,000 to-à 8,500..... | 8,217 | 67,734 | 27,533 | 5,083 | 6,375 | 52,547 | 16,829 | 2,835 | |
| 8,500 to-à 9,000..... | 8,462 | 74,150 | 32,538 | 6,285 | 6,988 | 61,197 | 21,722 | 3,975 | |
| 9,000 to-à 9,500..... | 8,870 | 81,980 | 37,808 | 7,141 | 6,940 | 64,110 | 24,448 | 5,032 | |
| 9,500 to-à 10,000..... | 8,808 | 85,799 | 42,041 | 8,346 | 6,277 | 60,978 | 24,886 | 4,657 | |
| 5,000 to-à 10,000..... | 73,143 | 564,460 | 209,430 | 37,317 | 65,982 | 492,850 | 131,121 | 22,264 | |
| 10,000 to-à 11,000..... | 16,309 | 171,835 | 89,704 | 19,219 | 11,633 | 122,082 | 57,034 | 11,265 | |
| 11,000 to-à 12,000..... | 14,537 | 167,075 | 93,491 | 21,143 | 10,355 | 118,851 | 59,914 | 12,795 | |
| 12,000 to-à 13,000..... | 14,244 | 177,434 | 103,842 | 24,616 | 8,104 | 101,224 | 54,432 | 12,159 | |
| 13,000 to-à 14,000..... | 11,183 | 150,730 | 91,241 | 21,627 | 8,477 | 114,183 | 64,120 | 14,944 | |
| 14,000 to-à 15,000..... | 10,405 | 150,718 | 95,843 | 23,920 | 4,961 | 71,721 | 41,515 | 10,404 | |
| 10,000 to-à 15,000..... | 66,678 | 817,792 | 474,121 | 110,524 | 43,530 | 528,060 | 277,015 | 61,568 | |
| 15,000 to-à 20,000..... | 24,742 | 423,232 | 281,237 | 73,508 | 13,099 | 223,271 | 138,049 | 34,855 | |
| 20,000 to-à 25,000..... | 9,115 | 200,977 | 139,536 | 39,117 | 4,505 | 99,431 | 67,028 | 18,280 | |
| 25,000 and over-et plus..... | 11,796 | 489,649 | 386,099 | 137,380 | 6,936 | 297,397 | 231,181 | 83,089 | |
| GRAND TOTAL TOTAL GLOBAL..... | 211,110 | 2,573,352 | 1,492,199 | 398,004 | 159,758 | 1,717,876 | 844,989 | 220,119 | |

TABLE G

ALL RETURNS BY PROVINCE AND INCOME

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | | NEWFOUNDLAND TERRE-NEUVE | | | | PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD | | | |
|--|----------------------|-----------------------------|------------------------------------|--|--------------------------------|---|------------------------------------|--|--------------------------------|
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Taxable Returns <i>Déclarations imposables</i> | | | | | | | | | |
| Under | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| <i>Moins de</i> | <i>\$1,500</i> | 199 | 123 | 8 | 2 | 99 | 79 | 0 | 1 |
| \$1,500 to-à | 2,000..... | 3,156 | 5,879 | 428 | 27 | 927 | 1,733 | 118 | 11 |
| 2,000 to-à | 2,500..... | 7,934 | 17,875 | 3,489 | 204 | 1,971 | 4,469 | 890 | 51 |
| 2,500 to-à | 3,000..... | 7,690 | 21,029 | 6,094 | 606 | 2,225 | 6,113 | 1,755 | 175 |
| 3,000 to-à | 3,500..... | 8,069 | 26,302 | 9,275 | 1,339 | 2,786 | 9,031 | 3,050 | 436 |
| 3,500 to-à | 4,000..... | 9,826 | 36,870 | 14,146 | 2,376 | 2,821 | 10,587 | 4,062 | 684 |
| 4,000 to-à | 4,500..... | 9,732 | 41,396 | 16,133 | 2,891 | 2,584 | 10,966 | 4,352 | 790 |
| 4,500 to-à | 5,000..... | 9,590 | 45,557 | 18,546 | 3,519 | 2,402 | 11,390 | 4,887 | 947 |
| Under | | | | | | | | | |
| <i>Moins de</i> | <i>\$5,000</i> | 56,196 | 195,032 | 68,120 | 10,963 | 15,815 | 54,368 | 19,113 | 3,094 |
| \$5,000 to-à | 5,500..... | 8,662 | 45,378 | 18,866 | 3,731 | 2,380 | 12,470 | 5,670 | 1,153 |
| 5,500 to-à | 6,000..... | 9,315 | 53,418 | 23,564 | 4,979 | 1,782 | 10,206 | 4,742 | 997 |
| 6,000 to-à | 6,500..... | 7,653 | 47,839 | 22,421 | 4,916 | 1,594 | 9,941 | 4,881 | 1,066 |
| 6,500 to-à | 7,000..... | 7,173 | 48,549 | 23,689 | 5,365 | 1,528 | 10,318 | 5,511 | 1,254 |
| 7,000 to-à | 7,500..... | 6,815 | 49,487 | 25,780 | 5,928 | 1,356 | 9,840 | 5,455 | 1,264 |
| 7,500 to-à | 8,000..... | 6,302 | 48,796 | 26,111 | 6,180 | 1,224 | 9,480 | 5,165 | 1,232 |
| 8,000 to-à | 8,500..... | 6,140 | 50,628 | 28,505 | 6,907 | 1,150 | 9,479 | 5,511 | 1,340 |
| 8,500 to-à | 9,000..... | 4,749 | 41,445 | 22,631 | 5,568 | 988 | 8,630 | 5,059 | 1,238 |
| 9,000 to-à | 9,500..... | 3,929 | 36,301 | 21,062 | 5,231 | 802 | 7,415 | 4,469 | 1,104 |
| 9,500 to-à | 10,000..... | 3,749 | 36,506 | 21,850 | 5,585 | 609 | 5,928 | 3,627 | 925 |
| 5,000 to-à | 10,000..... | 64,487 | 458,346 | 234,478 | 54,391 | 13,413 | 93,707 | 50,091 | 11,573 |
| 10,000 to-à | 11,000..... | 5,782 | 60,608 | 38,037 | 9,920 | 1,264 | 13,257 | 8,202 | 2,127 |
| 11,000 to-à | 12,000..... | 4,497 | 51,610 | 33,138 | 8,851 | 842 | 9,654 | 6,182 | 1,619 |
| 12,000 to-à | 13,000..... | 3,637 | 45,424 | 30,081 | 8,258 | 573 | 7,152 | 4,684 | 1,256 |
| 13,000 to-à | 14,000..... | 2,817 | 37,979 | 26,001 | 7,355 | 402 | 5,420 | 3,568 | 971 |
| 14,000 to-à | 15,000..... | 2,074 | 29,958 | 21,099 | 6,048 | 294 | 4,257 | 2,878 | 807 |
| 10,000 to-à | 15,000..... | 18,807 | 225,579 | 148,356 | 40,432 | 3,375 | 39,739 | 25,514 | 6,779 |
| 15,000 to-à | 20,000..... | 4,884 | 82,782 | 59,791 | 17,941 | 812 | 13,913 | 9,746 | 2,829 |
| 20,000 to-à | 25,000..... | 1,334 | 29,367 | 22,324 | 7,383 | 286 | 6,330 | 4,541 | 1,380 |
| 25,000 and over-et plus..... | | 1,468 | 60,043 | 49,736 | 20,527 | 418 | 16,565 | 13,257 | 5,118 |
| GRAND TOTAL | | | | | | | | | |
| TOTAL GLOBAL..... | | 147,176 | 1,051,150 | 582,805 | 151,637 | 34,119 | 224,622 | 122,261 | 30,773 |
| All Returns <i>Toutes les déclarations</i> | | | | | | | | | |
| Under | | | | | | | | | |
| <i>Moins de</i> | <i>\$1,500</i> | 15,044 | 7,494 | 3 | 1 | 3,629 | 1,507 | 0 | 1 |
| \$1,500 to-à | 2,000..... | 20,932 | 31,583 | 460 | 28 | 6,128 | 9,314 | 124 | 11 |
| 2,000 to-à | 3,000..... | 21,124 | 52,467 | 9,614 | 810 | 6,121 | 15,352 | 2,669 | 226 |
| 3,000 to-à | 4,000..... | 22,530 | 79,159 | 23,437 | 3,715 | 6,643 | 23,201 | 7,150 | 1,120 |
| 4,000 to-à | 5,000..... | 20,872 | 93,739 | 34,704 | 6,409 | 5,381 | 24,087 | 9,287 | 1,737 |
| 5,000 to-à | 6,000..... | 18,434 | 101,254 | 42,453 | 8,710 | 4,319 | 23,527 | 10,445 | 2,151 |
| 6,000 to-à | 7,000..... | 14,925 | 97,028 | 46,134 | 10,281 | 3,168 | 20,545 | 10,399 | 2,320 |
| 7,000 to-à | 10,000..... | 31,740 | 263,587 | 145,984 | 35,399 | 6,154 | 50,979 | 29,344 | 7,102 |
| 10,000 and over-et plus..... | | 26,511 | 398,052 | 280,315 | 86,284 | 4,913 | 77,018 | 53,213 | 16,106 |
| TOTAL..... | | 192,112 | 1,124,364 | 583,103 | 151,637 | 46,456 | 245,530 | 122,632 | 30,773 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| | | NOVA SCOTIA NOUVELLE-ÉCOSSE | | | | NEW BRUNSWICK NOUVEAU-BRUNSWICK | | | |
|--|--------------|--------------------------------|------------------------------------|--|--------------------------------|------------------------------------|------------------------------------|--|--------------------------------|
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Taxable Returns Déclarations imposables | | | | | | | | | |
| Under | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de | \$1,500..... | 1,100 | 797 | 95 | 17 | 527 | 387 | 48 | 8 |
| \$1,500 to-à | 2,000..... | 4,581 | 8,580 | 605 | 39 | 4,552 | 8,491 | 506 | 133 |
| 2,000 to-à | 2,500..... | 12,581 | 28,314 | 5,361 | 320 | 11,373 | 25,649 | 4,965 | 349 |
| 2,500 to-à | 3,000..... | 12,677 | 34,869 | 9,936 | 1,116 | 11,710 | 32,230 | 9,291 | 1,047 |
| 3,000 to-à | 3,500..... | 14,952 | 48,707 | 16,543 | 2,439 | 13,322 | 43,224 | 15,436 | 2,328 |
| 3,500 to-à | 4,000..... | 16,379 | 61,421 | 23,087 | 3,944 | 13,627 | 51,044 | 19,999 | 3,535 |
| 4,000 to-à | 4,500..... | 18,474 | 78,360 | 31,598 | 5,806 | 13,463 | 57,296 | 24,089 | 4,621 |
| 4,500 to-à | 5,000..... | 17,135 | 81,451 | 36,341 | 7,290 | 13,387 | 63,738 | 27,552 | 5,621 |
| Under | | | | | | | | | |
| Moins de | \$5,000..... | 97,879 | 342,500 | 123,567 | 20,972 | 81,961 | 282,059 | 101,887 | 17,642 |
| \$5,000 to-à | 5,500..... | 16,183 | 84,936 | 39,233 | 8,226 | 13,696 | 72,117 | 33,884 | 7,251 |
| 5,500 to-à | 6,000..... | 13,589 | 78,322 | 38,389 | 8,455 | 11,703 | 67,039 | 32,194 | 7,199 |
| 6,000 to-à | 6,500..... | 14,249 | 88,769 | 45,453 | 10,280 | 10,357 | 64,644 | 32,326 | 7,431 |
| 6,500 to-à | 7,000..... | 13,070 | 88,253 | 47,641 | 11,109 | 10,631 | 71,737 | 37,608 | 8,859 |
| 7,000 to-à | 7,500..... | 12,474 | 90,350 | 48,863 | 11,554 | 9,691 | 70,296 | 38,620 | 9,332 |
| 7,500 to-à | 8,000..... | 11,884 | 92,152 | 53,328 | 13,164 | 9,649 | 74,682 | 41,509 | 10,221 |
| 8,000 to-à | 8,500..... | 10,509 | 86,870 | 51,636 | 12,857 | 7,491 | 61,842 | 35,854 | 9,083 |
| 8,500 to-à | 9,000..... | 10,452 | 91,349 | 55,448 | 14,047 | 7,534 | 65,825 | 39,934 | 10,340 |
| 9,000 to-à | 9,500..... | 8,874 | 81,997 | 49,732 | 12,711 | 6,730 | 62,229 | 36,321 | 9,436 |
| 9,500 to-à | 10,000..... | 8,880 | 86,609 | 52,818 | 13,639 | 5,662 | 55,187 | 33,350 | 8,825 |
| 5,000 to-à | 10,000..... | 120,164 | 869,605 | 482,542 | 116,042 | 93,144 | 665,597 | 361,599 | 87,977 |
| 10,000 to-à | 11,000..... | 14,239 | 149,630 | 95,412 | 25,347 | 9,360 | 97,973 | 60,383 | 16,224 |
| 11,000 to-à | 12,000..... | 10,157 | 116,637 | 75,574 | 20,534 | 6,962 | 79,884 | 51,865 | 14,430 |
| 12,000 to-à | 13,000..... | 8,295 | 103,463 | 69,058 | 19,189 | 5,290 | 65,985 | 43,328 | 12,344 |
| 13,000 to-à | 14,000..... | 5,251 | 70,810 | 48,041 | 13,611 | 3,418 | 46,054 | 30,945 | 8,916 |
| 14,000 to-à | 15,000..... | 4,068 | 58,966 | 40,752 | 11,764 | 2,501 | 36,130 | 24,913 | 7,287 |
| 10,000 to-à | 15,000..... | 42,010 | 499,507 | 328,837 | 90,445 | 27,531 | 326,027 | 211,435 | 59,202 |
| 15,000 to-à | 20,000..... | 8,977 | 152,880 | 108,432 | 32,588 | 5,367 | 90,972 | 63,842 | 19,457 |
| 20,000 to-à | 25,000..... | 2,826 | 62,288 | 45,947 | 14,794 | 1,808 | 40,074 | 29,542 | 9,734 |
| 25,000 and over-et plus..... | | 3,521 | 143,451 | 115,825 | 45,928 | 2,244 | 90,248 | 72,439 | 29,518 |
| GRAND TOTAL | | | | | | | | | |
| TOTAL GLOBAL..... | | 275,377 | 2,070,232 | 1,205,149 | 320,769 | 212,055 | 1,494,977 | 840,744 | 223,529 |
| All Returns Toutes les déclarations | | | | | | | | | |
| Under | | | | | | | | | |
| Moins de | \$1,500..... | 26,870 | 12,819 | 6 | 7 | 24,606 | 12,038 | 28 | 3 |
| \$1,500 to-à | 2,000..... | 36,840 | 54,905 | 730 | 49 | 31,568 | 47,393 | 549 | 139 |
| 2,000 to-à | 3,000..... | 37,270 | 92,604 | 15,389 | 1,436 | 32,362 | 80,591 | 14,363 | 1,396 |
| 3,000 to-à | 4,000..... | 37,409 | 130,997 | 39,927 | 6,384 | 31,488 | 109,941 | 35,596 | 5,862 |
| 4,000 to-à | 5,000..... | 37,651 | 168,747 | 68,308 | 13,096 | 28,645 | 128,874 | 51,816 | 10,242 |
| 5,000 to-à | 6,000..... | 30,373 | 166,460 | 77,875 | 16,680 | 25,882 | 141,793 | 66,188 | 14,450 |
| 6,000 to-à | 7,000..... | 27,645 | 179,090 | 93,346 | 21,390 | 21,160 | 137,475 | 70,064 | 16,290 |
| 7,000 to-à | 10,000..... | 63,262 | 530,852 | 312,316 | 77,972 | 46,908 | 391,309 | 225,966 | 57,237 |
| 10,000 and over-et plus..... | | 57,433 | 860,413 | 599,765 | 183,755 | 37,084 | 549,194 | 377,776 | 117,910 |
| TOTAL..... | | 354,753 | 2,196,886 | 1,207,661 | 320,769 | 279,703 | 1,598,608 | 842,345 | 223,529 |

TABLE G (Continued)

ALL RETURNS BY PROVINCE AND INCOME

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | | QUÉBEC QUÉBEC | | | ONTARIO | | | | |
|--|-------|------------------|------------------------------------|--|--------------------------------|------------------|------------------------------------|--|--------------------------------|
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Taxable Returns Déclarations imposables | | | | | | | | | |
| Under | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de \$1,500 | ..... | 4,251 | 2,703 | 120 | 39 | 15,893 | 13,036 | 2,829 | 406 |
| \$1,500 to-à 2,000 | ..... | 1,454 | 2,639 | 601 | 35 | 51,510 | 95,978 | 8,155 | 580 |
| 2,000 to-à 2,500 | ..... | 1,734 | 3,865 | 1,000 | 456 | 117,913 | 264,973 | 52,937 | 3,263 |
| 2,500 to-à 3,000 | ..... | 52,974 | 149,288 | 52,896 | 1,605 | 132,422 | 365,698 | 102,943 | 10,037 |
| 3,000 to-à 3,500 | ..... | 83,947 | 273,468 | 114,839 | 6,141 | 151,750 | 493,736 | 168,767 | 22,319 |
| 3,500 to-à 4,000 | ..... | 102,004 | 383,310 | 178,273 | 13,170 | 160,810 | 603,257 | 244,566 | 38,315 |
| 4,000 to-à 4,500 | ..... | 114,015 | 484,158 | 239,748 | 20,746 | 158,924 | 675,486 | 299,538 | 52,813 |
| 4,500 to-à 5,000 | ..... | 118,964 | 565,796 | 282,111 | 26,501 | 163,703 | 777,660 | 383,675 | 72,910 |
| Under | | | | | | | | | |
| Moins de \$5,000 | ..... | 479,343 | 1,865,226 | 869,587 | 68,683 | 952,925 | 3,289,825 | 1,263,411 | 200,641 |
| \$5,000 to-à 5,500 | ..... | 120,866 | 633,399 | 331,317 | 33,817 | 165,731 | 869,673 | 459,537 | 92,046 |
| 5,500 to-à 6,000 | ..... | 119,323 | 685,536 | 372,619 | 40,363 | 158,774 | 913,397 | 506,593 | 106,052 |
| 6,000 to-à 6,500 | ..... | 111,761 | 698,004 | 387,404 | 44,147 | 154,191 | 963,277 | 556,304 | 120,449 |
| 6,500 to-à 7,000 | ..... | 108,942 | 734,833 | 426,536 | 50,362 | 142,989 | 965,032 | 573,426 | 127,556 |
| 7,000 to-à 7,500 | ..... | 102,673 | 743,388 | 427,510 | 51,799 | 133,540 | 967,850 | 594,398 | 134,834 |
| 7,500 to-à 8,000 | ..... | 98,510 | 762,586 | 458,972 | 57,480 | 137,962 | 1,068,713 | 672,224 | 156,978 |
| 8,000 to-à 8,500 | ..... | 95,733 | 788,756 | 474,923 | 60,935 | 132,575 | 1,094,020 | 702,390 | 166,221 |
| 8,500 to-à 9,000 | ..... | 83,463 | 729,835 | 454,020 | 59,748 | 130,001 | 1,137,132 | 736,032 | 176,672 |
| 9,000 to-à 9,500 | ..... | 78,849 | 728,982 | 456,684 | 61,490 | 123,003 | 1,137,174 | 752,725 | 183,988 |
| 9,500 to-à 10,000 | ..... | 75,913 | 739,264 | 472,726 | 64,905 | 116,752 | 1,137,641 | 761,705 | 188,826 |
| 5,000 to-à 10,000 | ..... | 996,033 | 7,244,583 | 4,262,711 | 525,044 | 1,395,518 | 10,253,909 | 6,315,333 | 1,453,622 |
| 10,000 to-à 11,000 | ..... | 114,374 | 1,198,830 | 772,385 | 108,656 | 212,701 | 2,232,049 | 1,509,611 | 380,633 |
| 11,000 to-à 12,000 | ..... | 88,849 | 1,018,326 | 678,566 | 97,919 | 178,651 | 2,052,763 | 1,421,945 | 371,789 |
| 12,000 to-à 13,000 | ..... | 66,442 | 828,288 | 564,209 | 84,131 | 144,716 | 1,805,604 | 1,269,414 | 337,107 |
| 13,000 to-à 14,000 | ..... | 50,231 | 676,778 | 468,750 | 71,903 | 112,868 | 1,520,058 | 1,074,565 | 290,982 |
| 14,000 to-à 15,000 | ..... | 36,272 | 523,730 | 364,017 | 56,300 | 84,484 | 1,223,624 | 880,476 | 243,803 |
| 10,000 to-à 15,000 | ..... | 356,168 | 4,245,952 | 2,847,926 | 418,910 | 733,420 | 8,834,098 | 6,156,010 | 1,624,314 |
| 15,000 to-à 20,000 | ..... | 87,553 | 1,489,916 | 1,073,030 | 175,854 | 204,359 | 3,475,864 | 2,556,662 | 741,867 |
| 20,000 to-à 25,000 | ..... | 29,402 | 649,462 | 483,409 | 86,694 | 68,510 | 1,512,864 | 1,147,938 | 361,722 |
| 25,000 and over-et plus | ..... | 39,347 | 1,733,291 | 1,418,358 | 327,306 | 80,567 | 3,422,434 | 2,810,434 | 1,105,160 |
| GRAND TOTAL | | | | | | | | | |
| TOTAL GLOBAL | ..... | 1,987,846 | 17,228,430 | 10,955,021 | 1,602,491 | 3,435,299 | 30,788,994 | 20,249,788 | 5,487,326 |
| All Returns Toutes les déclarations | | | | | | | | | |
| Under | | | | | | | | | |
| Moins de \$1,500 | ..... | 164,852 | 74,818 | 256 | 15 | 325,061 | 107,069 | 794 | 175 |
| \$1,500 to-à 2,000 | ..... | 236,985 | 356,106 | 5,998 | 48 | 520,628 | 759,765 | 10,645 | 810 |
| 2,000 to-à 3,000 | ..... | 243,944 | 608,666 | 117,912 | 2,062 | 388,396 | 963,547 | 157,752 | 13,300 |
| 3,000 to-à 4,000 | ..... | 255,221 | 896,173 | 311,733 | 19,311 | 349,191 | 1,222,141 | 416,804 | 60,634 |
| 4,000 to-à 5,000 | ..... | 274,783 | 1,235,720 | 539,109 | 47,247 | 334,386 | 1,504,680 | 686,518 | 125,723 |
| 5,000 to-à 6,000 | ..... | 252,118 | 1,383,118 | 709,412 | 74,179 | 328,712 | 1,805,764 | 968,874 | 198,098 |
| 6,000 to-à 7,000 | ..... | 224,404 | 1,456,575 | 816,171 | 94,508 | 298,395 | 1,936,177 | 1,131,702 | 248,005 |
| 7,000 to-à 10,000 | ..... | 539,768 | 4,531,176 | 2,749,918 | 356,357 | 776,376 | 6,563,652 | 4,228,275 | 1,007,519 |
| 10,000 and over-et plus | ..... | 518,355 | 8,201,415 | 5,828,802 | 1,008,764 | 1,090,277 | 17,304,084 | 12,699,731 | 3,833,062 |
| TOTAL | ..... | 2,710,430 | 18,743,765 | 11,079,311 | 1,602,491 | 4,411,422 | 32,166,881 | 20,301,095 | 5,487,326 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| | | MANITOBA | | | | SASKATCHEWAN | | | |
|--|--------------|------------------|------------------------------------|--|--------------------------------|------------------|------------------------------------|--|--------------------------------|
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Taxable Returns Déclarations imposables | | | | | | | | | |
| Under | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de | \$1,500..... | 1,690 | 1,310 | 259 | 66 | 664 | 275 | 7 | 33 |
| \$1,500 to-à | 2,000..... | 6,609 | 12,307 | 1,104 | 110 | 4,840 | 9,141 | 714 | 70 |
| 2,000 to-à | 2,500..... | 14,400 | 32,456 | 6,059 | 432 | 12,576 | 28,394 | 5,400 | 338 |
| 2,500 to-à | 3,000..... | 18,631 | 51,403 | 14,600 | 1,670 | 13,933 | 38,468 | 10,633 | 1,271 |
| 3,000 to-à | 3,500..... | 18,702 | 60,653 | 20,843 | 3,259 | 15,737 | 51,157 | 16,715 | 2,524 |
| 3,500 to-à | 4,000..... | 19,436 | 73,220 | 29,464 | 5,112 | 17,935 | 67,432 | 25,597 | 4,342 |
| 4,000 to-à | 4,500..... | 24,804 | 105,429 | 47,652 | 9,508 | 18,528 | 78,748 | 33,066 | 6,254 |
| 4,500 to-à | 5,000..... | 23,926 | 113,401 | 54,508 | 11,448 | 17,742 | 84,279 | 38,333 | 7,725 |
| Under | | | | | | | | | |
| Moins de | \$5,000..... | 128,198 | 450,180 | 174,489 | 31,605 | 101,955 | 357,893 | 130,465 | 22,556 |
| \$5,000 to-à | 5,500..... | 21,681 | 113,600 | 56,706 | 12,496 | 15,857 | 83,053 | 39,930 | 8,464 |
| 5,500 to-à | 6,000..... | 19,697 | 113,115 | 58,592 | 13,441 | 13,878 | 79,614 | 39,679 | 8,780 |
| 6,000 to-à | 6,500..... | 17,881 | 111,641 | 60,781 | 14,301 | 14,396 | 89,804 | 46,163 | 10,490 |
| 6,500 to-à | 7,000..... | 16,724 | 112,924 | 62,274 | 15,005 | 13,487 | 91,014 | 49,273 | 11,514 |
| 7,000 to-à | 7,500..... | 15,871 | 114,971 | 67,448 | 16,667 | 13,310 | 96,420 | 54,378 | 12,865 |
| 7,500 to-à | 8,000..... | 14,978 | 115,974 | 69,266 | 17,450 | 11,624 | 89,996 | 51,916 | 12,699 |
| 8,000 to-à | 8,500..... | 14,618 | 120,485 | 73,479 | 18,868 | 10,450 | 86,231 | 50,966 | 12,598 |
| 8,500 to-à | 9,000..... | 15,123 | 132,296 | 81,511 | 21,367 | 11,014 | 96,511 | 58,139 | 14,585 |
| 9,000 to-à | 9,500..... | 13,816 | 127,853 | 79,937 | 21,122 | 10,010 | 92,452 | 54,905 | 14,093 |
| 9,500 to-à | 10,000..... | 12,635 | 123,182 | 77,777 | 20,996 | 8,057 | 78,558 | 48,870 | 12,499 |
| 5,000 to-à | 10,000..... | 163,024 | 1,186,042 | 687,771 | 171,712 | 122,083 | 883,652 | 494,218 | 118,586 |
| 10,000 to-à | 11,000..... | 19,448 | 203,595 | 131,311 | 35,977 | 14,625 | 153,112 | 96,371 | 25,460 |
| 11,000 to-à | 12,000..... | 14,477 | 166,241 | 109,677 | 30,766 | 11,620 | 133,494 | 86,164 | 23,027 |
| 12,000 to-à | 13,000..... | 11,999 | 149,551 | 99,594 | 28,497 | 9,037 | 112,797 | 74,369 | 20,477 |
| 13,000 to-à | 14,000..... | 9,154 | 123,454 | 84,026 | 24,603 | 7,507 | 101,238 | 68,231 | 18,970 |
| 14,000 to-à | 15,000..... | 7,502 | 108,463 | 73,690 | 21,713 | 6,828 | 98,781 | 67,450 | 19,109 |
| 10,000 to-à | 15,000..... | 62,580 | 751,305 | 498,298 | 141,556 | 49,617 | 599,422 | 392,586 | 107,043 |
| 15,000 to-à | 20,000..... | 15,642 | 265,084 | 185,612 | 56,923 | 14,289 | 242,496 | 170,236 | 49,768 |
| 20,000 to-à | 25,000..... | 5,075 | 112,066 | 81,091 | 26,840 | 5,444 | 120,259 | 87,596 | 27,354 |
| 25,000 and over-et plus..... | | 6,070 | 244,927 | 193,681 | 79,104 | 6,280 | 229,716 | 175,711 | 66,503 |
| GRAND TOTAL | | | | | | | | | |
| TOTAL GLOBAL..... | | 380,589 | 3,009,604 | 1,820,941 | 507,739 | 299,668 | 2,433,438 | 1,450,812 | 391,811 |
| All Returns Toutes les déclarations | | | | | | | | | |
| Under | | | | | | | | | |
| Moins de | \$1,500..... | 37,369 | 10,166 | 52 | 10 | 26,866 | 3,990 | 7 | 32 |
| \$1,500 to-à | 2,000..... | 70,885 | 103,956 | 1,348 | 166 | 41,741 | 63,075 | 737 | 70 |
| 2,000 to-à | 3,000..... | 51,815 | 129,255 | 20,785 | 2,101 | 43,061 | 107,170 | 16,154 | 1,609 |
| 3,000 to-à | 4,000..... | 44,950 | 157,236 | 50,735 | 8,371 | 41,534 | 145,540 | 42,519 | 6,866 |
| 4,000 to-à | 5,000..... | 50,872 | 228,224 | 102,393 | 20,956 | 39,263 | 176,254 | 71,849 | 13,979 |
| 5,000 to-à | 6,000..... | 42,114 | 230,680 | 115,729 | 25,937 | 30,631 | 167,520 | 80,132 | 17,244 |
| 6,000 to-à | 7,000..... | 34,891 | 226,383 | 123,432 | 29,306 | 28,194 | 182,782 | 95,727 | 22,004 |
| 7,000 to-à | 10,000..... | 87,421 | 737,897 | 450,621 | 116,470 | 65,094 | 545,313 | 321,052 | 79,338 |
| 10,000 and over-et plus..... | | 89,801 | 1,380,060 | 961,166 | 304,422 | 76,095 | 1,199,597 | 829,118 | 250,669 |
| TOTAL..... | | 510,118 | 3,203,856 | 1,826,262 | 507,739 | 392,479 | 2,591,241 | 1,457,295 | 391,811 |

TABLE G (Continued)

ALL RETURNS BY PROVINCE AND INCOME

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | | ALBERTA | | | | BRITISH COLUMBIA COLOMBIE BRITANNIQUE | | | |
|--|--------------|------------------|------------------------------------|--|--------------------------------|--|------------------------------------|--|--------------------------------|
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Taxable Returns Déclarations imposables | | | | | | | | | |
| Under Moins de | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| \$1,500 to-à | 1,500..... | 2,088 | 1,628 | 416 | 113 | 3,133 | 2,593 | 848 | 143 |
| 2,000 to-à | 2,000..... | 9,133 | 17,261 | 1,291 | 86 | 15,794 | 29,644 | 2,641 | 212 |
| 2,500 to-à | 2,500..... | 25,383 | 57,116 | 10,288 | 698 | 34,201 | 77,029 | 14,802 | 803 |
| 3,000 to-à | 3,000..... | 29,400 | 80,950 | 23,208 | 2,422 | 43,276 | 119,437 | 33,565 | 3,204 |
| 3,500 to-à | 3,500..... | 29,974 | 97,077 | 33,205 | 4,742 | 45,243 | 147,281 | 51,084 | 6,721 |
| 4,000 to-à | 4,000..... | 29,866 | 111,903 | 44,691 | 7,482 | 44,257 | 165,704 | 67,148 | 10,526 |
| 4,500 to-à | 4,500..... | 34,855 | 148,518 | 65,726 | 12,151 | 44,980 | 191,072 | 85,510 | 14,960 |
| 4,500 to-à | 5,000..... | 33,619 | 159,663 | 76,166 | 15,103 | 45,080 | 214,387 | 105,413 | 19,933 |
| Under Moins de | \$5,000..... | 194,318 | 674,115 | 254,992 | 42,796 | 275,964 | 947,145 | 361,011 | 56,501 |
| \$5,000 to-à | 5,500..... | 35,611 | 187,029 | 95,171 | 19,830 | 43,548 | 228,694 | 118,875 | 23,587 |
| 5,500 to-à | 6,000..... | 29,423 | 169,263 | 90,030 | 19,608 | 44,099 | 253,246 | 140,988 | 29,449 |
| 6,000 to-à | 6,500..... | 28,405 | 177,165 | 99,906 | 22,511 | 43,782 | 273,919 | 159,013 | 33,994 |
| 6,500 to-à | 7,000..... | 27,103 | 182,842 | 105,495 | 24,703 | 36,515 | 246,053 | 149,297 | 33,014 |
| 7,000 to-à | 7,500..... | 23,642 | 171,239 | 103,255 | 24,424 | 36,247 | 262,606 | 162,605 | 36,504 |
| 7,500 to-à | 8,000..... | 24,082 | 186,507 | 112,890 | 27,095 | 33,890 | 262,158 | 163,981 | 37,592 |
| 8,000 to-à | 8,500..... | 23,682 | 195,312 | 120,617 | 29,379 | 36,585 | 301,949 | 195,580 | 46,148 |
| 8,500 to-à | 9,000..... | 22,239 | 194,512 | 122,648 | 30,535 | 35,108 | 307,597 | 201,803 | 49,206 |
| 9,000 to-à | 9,500..... | 22,640 | 209,323 | 132,941 | 33,513 | 34,849 | 322,312 | 209,571 | 50,910 |
| 9,500 to-à | 10,000..... | 19,827 | 193,198 | 124,528 | 32,059 | 34,915 | 340,463 | 222,341 | 54,938 |
| 5,000 to-à | 10,000..... | 256,654 | 1,866,391 | 1,107,481 | 263,657 | 379,538 | 2,798,996 | 1,724,054 | 395,342 |
| 10,000 to-à | 11,000..... | 36,096 | 378,439 | 250,316 | 65,643 | 61,943 | 649,915 | 439,314 | 111,709 |
| 11,000 to-à | 12,000..... | 29,805 | 342,079 | 230,151 | 62,067 | 55,378 | 636,209 | 438,205 | 113,936 |
| 12,000 to-à | 13,000..... | 25,367 | 316,606 | 217,412 | 59,605 | 45,417 | 566,713 | 393,105 | 103,898 |
| 13,000 to-à | 14,000..... | 19,317 | 259,945 | 181,431 | 51,101 | 38,491 | 518,031 | 365,261 | 98,669 |
| 14,000 to-à | 15,000..... | 16,673 | 241,244 | 170,004 | 48,387 | 27,568 | 399,210 | 285,110 | 78,547 |
| 10,000 to-à | 15,000..... | 127,258 | 1,538,314 | 1,049,314 | 286,803 | 228,797 | 2,770,078 | 1,920,995 | 506,759 |
| 15,000 to-à | 20,000..... | 36,882 | 624,623 | 450,138 | 134,300 | 66,886 | 1,130,088 | 827,610 | 239,023 |
| 20,000 to-à | 25,000..... | 11,218 | 247,615 | 181,387 | 58,290 | 18,871 | 416,228 | 315,572 | 98,267 |
| 25,000 and over-et plus..... | | 12,996 | 523,467 | 412,007 | 164,660 | 21,725 | 878,460 | 717,886 | 273,036 |
| GRAND TOTAL TOTAL GLOBAL..... | | 639,326 | 5,474,525 | 3,455,319 | 950,506 | 991,781 | 8,940,994 | 5,867,128 | 1,568,927 |
| All Returns Toutes les déclarations | | | | | | | | | |
| Under Moins de | | | | | | | | | |
| \$1,500 to-à | 1,500..... | 56,008 | 6,192 | 153 | 80 | 64,210 | 25,439 | 266 | 57 |
| 2,000 to-à | 2,000..... | 75,829 | 113,769 | 1,620 | 119 | 100,782 | 153,835 | 3,397 | 297 |
| 2,000 to-à | 3,000..... | 76,520 | 190,187 | 33,723 | 3,119 | 108,292 | 271,612 | 48,977 | 4,007 |
| 3,000 to-à | 4,000..... | 72,023 | 250,754 | 78,304 | 12,223 | 100,138 | 349,219 | 119,056 | 17,247 |
| 4,000 to-à | 5,000..... | 72,634 | 326,394 | 142,264 | 27,254 | 93,395 | 420,258 | 191,897 | 34,893 |
| 5,000 to-à | 6,000..... | 65,911 | 361,037 | 185,627 | 39,438 | 88,792 | 488,045 | 260,858 | 53,036 |
| 6,000 to-à | 7,000..... | 56,018 | 363,323 | 206,154 | 47,214 | 80,652 | 522,258 | 309,078 | 67,008 |
| 7,000 to-à | 10,000..... | 136,797 | 1,155,777 | 718,662 | 177,005 | 212,327 | 1,803,064 | 1,157,687 | 275,298 |
| 10,000 and over-et plus..... | | 189,036 | 2,946,408 | 2,097,083 | 644,053 | 336,853 | 5,204,467 | 3,785,923 | 1,117,083 |
| TOTAL..... | | 800,776 | 5,713,842 | 3,463,589 | 950,506 | 1,185,441 | 9,238,196 | 5,877,140 | 1,568,927 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| | | NORTHWEST TERRITORIES AND YUKON TERRITOIRES DU N.-O. ET YUKON | | | | OUTSIDE CANADA HORS DU CANADA | | | |
|--|--------------|--|------------------------------------|--|--------------------------------|----------------------------------|------------------------------------|--|--------------------------------|
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Taxable Returns Déclarations imposables | | | | | | | | | |
| Under | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de | \$1,500..... | 56 | 51 | 19 | 1 | 1,614 | 1,472 | 694 | 53 |
| \$1,500 to-à | 2,000..... | 418 | 783 | 56 | 4 | 1,373 | 2,400 | 1,091 | 121 |
| 2,000 to-à | 2,500..... | 847 | 1,917 | 374 | 19 | 1,593 | 3,563 | 1,598 | 221 |
| 2,500 to-à | 3,000..... | 869 | 2,400 | 756 | 72 | 1,060 | 2,883 | 1,369 | 204 |
| 3,000 to-à | 3,500..... | 885 | 2,871 | 1,098 | 150 | 1,233 | 4,010 | 2,031 | 333 |
| 3,500 to-à | 4,000..... | 910 | 3,404 | 1,414 | 228 | 1,211 | 4,543 | 2,495 | 448 |
| 4,000 to-à | 4,500..... | 841 | 3,557 | 1,591 | 276 | 1,280 | 5,433 | 3,037 | 586 |
| 4,500 to-à | 5,000..... | 842 | 4,002 | 1,951 | 367 | 1,041 | 4,954 | 2,883 | 563 |
| Under | | | | | | | | | |
| Moins de | \$5,000..... | 5,668 | 18,986 | 7,258 | 1,117 | 10,405 | 29,258 | 15,198 | 2,528 |
| \$5,000 to-à | 5,500..... | 808 | 4,238 | 2,223 | 446 | 1,062 | 5,558 | 3,346 | 664 |
| 5,500 to-à | 6,000..... | 780 | 4,478 | 2,442 | 499 | 963 | 5,551 | 3,539 | 741 |
| 6,000 to-à | 6,500..... | 722 | 4,500 | 2,585 | 556 | 982 | 6,119 | 3,733 | 789 |
| 6,500 to-à | 7,000..... | 824 | 5,571 | 3,364 | 743 | 579 | 3,900 | 2,499 | 553 |
| 7,000 to-à | 7,500..... | 707 | 5,122 | 3,243 | 736 | 722 | 5,220 | 3,364 | 772 |
| 7,500 to-à | 8,000..... | 616 | 4,783 | 3,067 | 706 | 837 | 6,512 | 4,248 | 995 |
| 8,000 to-à | 8,500..... | 674 | 5,558 | 3,487 | 815 | 915 | 7,561 | 4,792 | 1,147 |
| 8,500 to-à | 9,000..... | 607 | 5,322 | 3,537 | 857 | 1,585 | 13,894 | 8,411 | 1,958 |
| 9,000 to-à | 9,500..... | 627 | 5,804 | 3,947 | 970 | 1,451 | 13,383 | 8,054 | 1,910 |
| 9,500 to-à | 10,000..... | 613 | 5,986 | 4,140 | 1,025 | 901 | 8,774 | 5,549 | 1,319 |
| 5,000 to-à | 10,000..... | 6,978 | 51,364 | 32,036 | 7,353 | 9,997 | 76,472 | 47,534 | 10,848 |
| 10,000 to-à | 11,000..... | 1,221 | 12,811 | 8,859 | 2,244 | 1,720 | 18,037 | 11,608 | 2,845 |
| 11,000 to-à | 12,000..... | 1,110 | 12,757 | 8,929 | 2,324 | 1,066 | 12,275 | 8,457 | 2,095 |
| 12,000 to-à | 13,000..... | 1,093 | 13,648 | 9,885 | 2,652 | 788 | 9,849 | 6,758 | 1,747 |
| 13,000 to-à | 14,000..... | 923 | 12,455 | 9,123 | 2,488 | 624 | 8,424 | 6,030 | 1,542 |
| 14,000 to-à | 15,000..... | 816 | 11,824 | 8,730 | 2,437 | 593 | 8,593 | 6,151 | 1,675 |
| 10,000 to-à | 15,000..... | 5,163 | 63,496 | 45,526 | 12,145 | 4,791 | 57,178 | 39,004 | 9,905 |
| 15,000 to-à | 20,000..... | 1,900 | 32,046 | 24,205 | 7,109 | 1,846 | 31,863 | 22,922 | 6,452 |
| 20,000 to-à | 25,000..... | 451 | 9,781 | 7,553 | 2,429 | 748 | 16,495 | 12,505 | 3,892 |
| 25,000 and over-et plus..... | | 226 | 7,713 | 6,171 | 2,247 | 1,000 | 39,463 | 31,704 | 11,617 |
| GRAND TOTAL | | | | | | | | | |
| TOTAL GLOBAL..... | | 20,386 | 183,386 | 122,749 | 32,400 | 28,787 | 250,729 | 168,867 | 45,242 |
| All Returns Toutes les déclarations | | | | | | | | | |
| Under | | | | | | | | | |
| Moins de | \$1,500..... | 2,365 | 1,204 | 3 | 0 | 5,405 | 5,704- | 264 | 16 |
| \$1,500 to-à | 2,000..... | 2,499 | 3,749 | 75 | 5 | 3,960 | 5,899 | 1,610 | 158 |
| 2,000 to-à | 3,000..... | 2,239 | 5,596 | 1,132 | 91 | 3,393 | 8,240 | 3,010 | 424 |
| 3,000 to-à | 4,000..... | 2,127 | 7,414 | 2,514 | 378 | 2,736 | 9,555 | 4,557 | 781 |
| 4,000 to-à | 5,000..... | 1,789 | 8,030 | 3,542 | 643 | 2,453 | 10,979 | 5,954 | 1,149 |
| 5,000 to-à | 6,000..... | 1,619 | 8,882 | 4,666 | 945 | 2,113 | 11,582 | 6,894 | 1,405 |
| 6,000 to-à | 7,000..... | 1,554 | 10,121 | 5,949 | 1,299 | 1,619 | 10,398 | 6,297 | 1,342 |
| 7,000 to-à | 10,000..... | 3,849 | 32,618 | 21,435 | 5,109 | 6,535 | 56,396 | 34,464 | 8,102 |
| 10,000 and over-et plus..... | | 7,748 | 113,131 | 83,466 | 23,929 | 8,692 | 150,721 | 106,743 | 31,866 |
| TOTAL..... | | 25,789 | 190,745 | 122,780 | 32,400 | 36,906 | 258,068 | 169,792 | 45,242 |

TABLE H

ALL RETURNS BY AGE, SEX AND INCOME

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | | UNDER—MOINS DE 20 | | | | 20—24 | | | |
|--|---------|-------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|
| | | Male—Hommes | | Female—Femmes | | Male—Hommes | | Female—Femmes | |
| | | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total |
| Taxable Returns <i>Déclarations imposables</i> | | | | | | | | | |
| Under | | | \$ | | \$ | | \$ | | \$ |
| Moins de \$ 2,000..... | 19,247 | 32,000 | 16,027 | 26,444 | 9,395 | 15,603 | 19,578 | 31,722 | |
| \$ 2,000 to-à 3,000..... | 74,461 | 186,574 | 56,510 | 140,730 | 52,851 | 137,083 | 73,987 | 190,008 | |
| 3,000 to-à 4,000..... | 65,983 | 229,327 | 46,696 | 161,646 | 94,604 | 333,433 | 111,390 | 392,797 | |
| 4,000 to-à 5,000..... | 46,338 | 206,578 | 31,558 | 140,535 | 110,452 | 496,922 | 128,785 | 579,309 | |
| 5,000 to-à 6,000..... | 30,947 | 168,795 | 11,031 | 59,492 | 114,283 | 629,259 | 101,201 | 553,819 | |
| 6,000 to-à 7,000..... | 19,176 | 123,778 | 3,429 | 21,937 | 105,421 | 681,767 | 61,938 | 400,405 | |
| 7,000 to-à 8,000..... | 11,097 | 82,610 | 1,070 | 7,922 | 86,386 | 646,543 | 37,368 | 278,652 | |
| 8,000 to-à 9,000..... | 5,911 | 49,917 | 233 | 1,939 | 71,809 | 607,742 | 20,503 | 173,244 | |
| 9,000 to-à 10,000..... | 3,098 | 29,390 | 276 | 2,606 | 51,391 | 485,406 | 4,358 | 41,177 | |
| 10,000 to-à 15,000..... | 2,582 | 29,121 | 142 | 1,777 | 69,722 | 797,178 | 3,116 | 34,504 | |
| 15,000 to-à 20,000..... | 332 | 5,375 | 29 | 487 | 4,962 | 82,276 | 211 | 3,349 | |
| 20,000 to-à 25,000..... | 105 | 2,358 | 22 | 526 | 776 | 17,095 | 54 | 1,224 | |
| 25,000 and over-et plus..... | 54 | 2,329 | 79 | 2,965 | 463 | 18,123 | 111 | 4,695 | |
| TOTAL..... | 279,331 | 1,148,152 | 167,102 | 569,007 | 772,515 | 4,948,429 | 562,600 | 2,684,904 | |

All Returns
Toutes les déclarations

| | | | | | | | | | |
|-----------------------------|---------|-----------|---------|---------|---------|-----------|---------|-----------|--|
| Under | | | | | | | | | |
| Moins de \$ 1,000..... | 125,261 | 72,987 | 115,954 | 67,960 | 32,893 | 13,154 | 69,118 | 34,966 | |
| \$ 1,000 to-à 2,000..... | 148,348 | 216,865 | 130,909 | 190,638 | 82,462 | 127,262 | 110,717 | 168,418 | |
| 2,000 to-à 3,000..... | 101,183 | 249,119 | 75,877 | 185,879 | 100,336 | 250,935 | 108,487 | 271,347 | |
| 3,000 to-à 4,000..... | 68,062 | 236,178 | 47,143 | 163,086 | 103,636 | 363,688 | 114,839 | 404,697 | |
| 4,000 to-à 5,000..... | 46,594 | 207,741 | 31,621 | 140,826 | 112,403 | 505,246 | 129,578 | 582,683 | |
| 5,000 and over-et plus..... | 73,695 | 496,871 | 16,519 | 101,603 | 505,954 | 3,970,890 | 229,138 | 1,493,194 | |
| TOTAL..... | 563,143 | 1,479,762 | 418,023 | 849,993 | 937,684 | 5,231,175 | 761,877 | 2,955,305 | |

| | | 25—29 | | | | 30—34 | | | |
|--|--|------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|
| | | Male—Hommes | | Female—Femmes | | Male—Hommes | | Female—Femmes | |
| | | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total |

Taxable Returns
Déclarations imposables

| | | | | | | | | | |
|------------------------------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|--|
| Under | | | | | | | | | |
| Moins de \$ 2,000..... | 5,275 | 7,380 | 10,929 | 17,133 | 3,398 | 4,531 | 6,412 | 10,361 | |
| \$ 2,000 to-à 3,000..... | 17,176 | 44,180 | 40,822 | 103,184 | 7,899 | 20,221 | 29,127 | 73,973 | |
| 3,000 to-à 4,000..... | 35,166 | 125,018 | 57,536 | 200,799 | 14,647 | 51,586 | 36,709 | 129,048 | |
| 4,000 to-à 5,000..... | 48,638 | 220,188 | 65,870 | 296,332 | 26,309 | 119,545 | 35,179 | 158,422 | |
| 5,000 to-à 6,000..... | 60,444 | 333,733 | 69,654 | 383,132 | 35,202 | 193,713 | 38,247 | 209,206 | |
| 6,000 to-à 7,000..... | 76,115 | 494,822 | 55,211 | 357,997 | 45,002 | 293,111 | 32,844 | 212,813 | |
| 7,000 to-à 8,000..... | 85,551 | 641,654 | 44,529 | 332,573 | 53,756 | 404,432 | 24,939 | 186,852 | |
| 8,000 to-à 9,000..... | 98,192 | 834,952 | 36,644 | 309,375 | 60,099 | 511,195 | 17,602 | 149,788 | |
| 9,000 to-à 10,000..... | 96,983 | 920,113 | 22,571 | 213,360 | 65,433 | 621,330 | 14,643 | 138,421 | |
| 10,000 to-à 15,000..... | 234,557 | 2,774,568 | 23,951 | 271,479 | 244,085 | 2,964,067 | 21,172 | 248,994 | |
| 15,000 to-à 20,000..... | 33,486 | 560,757 | 1,290 | 20,809 | 60,556 | 1,023,016 | 3,050 | 51,501 | |
| 20,000 to-à 25,000..... | 5,920 | 129,465 | 197 | 4,359 | 14,837 | 326,473 | 306 | 6,591 | |
| 25,000 and over-et plus..... | 4,596 | 166,923 | 195 | 9,075 | 11,153 | 431,219 | 470 | 19,648 | |
| TOTAL..... | 802,099 | 7,253,755 | 429,399 | 2,519,609 | 642,376 | 6,964,439 | 260,700 | 1,595,619 | |

All Returns
Toutes les déclarations

| | | | | | | | | | |
|-----------------------------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|--|
| Under | | | | | | | | | |
| Moins de \$ 1,000..... | 17,119 | 1,248 | 60,788 | 26,845 | 10,915 | 5,561 | 46,121 | 19,062 | |
| \$ 1,000 to-à 2,000..... | 25,632 | 39,035 | 57,536 | 86,456 | 12,272 | 18,678 | 42,069 | 62,893 | |
| 2,000 to-à 3,000..... | 31,386 | 79,254 | 55,098 | 137,499 | 17,979 | 45,410 | 39,406 | 99,026 | |
| 3,000 to-à 4,000..... | 45,933 | 161,861 | 60,953 | 212,392 | 24,138 | 84,976 | 40,409 | 141,615 | |
| 4,000 to-à 5,000..... | 52,786 | 238,359 | 66,777 | 300,239 | 33,040 | 149,245 | 36,048 | 162,300 | |
| 5,000 and over-et plus..... | 697,362 | 6,869,561 | 255,163 | 1,909,552 | 593,335 | 6,793,752 | 154,385 | 1,234,268 | |
| TOTAL..... | 870,218 | 7,386,821 | 556,315 | 2,672,982 | 691,679 | 7,086,500 | 358,438 | 1,719,165 | |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| | 35—39 | | | | 40—44 | | | |
|--|------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|
| | Male—Hommes | | Female—Femmes | | Male—Hommes | | Female—Femmes | |
| | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total |

Taxable Returns
Déclarations imposables

| | | | | | | | | |
|-------------------------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|
| Under | | \$ | | \$ | | \$ | | \$ |
| Moins de \$ 2,000 | 2,185 | 3,052 | 6,533 | 10,395 | 1,585 | 1,787 | 5,508 | 9,986 |
| \$ 2,000 to-à 3,000 | 7,305 | 18,816 | 28,119 | 71,619 | 6,174 | 15,629 | 29,393 | 74,027 |
| 3,000 to-à 4,000 | 10,251 | 36,555 | 34,611 | 121,275 | 10,348 | 36,587 | 33,553 | 117,618 |
| 4,000 to-à 5,000 | 17,631 | 79,906 | 32,677 | 146,395 | 16,662 | 75,701 | 38,662 | 173,697 |
| 5,000 to-à 6,000 | 27,787 | 153,798 | 31,345 | 171,942 | 24,653 | 136,393 | 36,594 | 199,990 |
| 6,000 to-à 7,000 | 34,537 | 224,787 | 25,275 | 163,491 | 35,622 | 232,427 | 24,720 | 160,149 |
| 7,000 to-à 8,000 | 41,873 | 313,451 | 21,119 | 158,107 | 39,559 | 296,887 | 17,816 | 132,798 |
| 8,000 to-à 9,000 | 44,182 | 377,158 | 15,967 | 135,405 | 42,810 | 364,828 | 15,266 | 128,867 |
| 9,000 to-à 10,000 | 54,175 | 514,361 | 9,726 | 92,285 | 49,010 | 465,522 | 9,103 | 86,209 |
| 10,000 to-à 15,000 | 200,423 | 2,442,066 | 18,480 | 220,602 | 197,088 | 2,406,379 | 20,037 | 235,308 |
| 15,000 to-à 20,000 | 72,383 | 1,230,286 | 3,883 | 65,481 | 67,940 | 1,159,139 | 4,415 | 75,543 |
| 20,000 to-à 25,000 | 20,058 | 441,469 | 786 | 17,172 | 24,595 | 542,392 | 1,204 | 26,887 |
| 25,000 and over-et plus | 20,471 | 809,808 | 729 | 31,484 | 27,319 | 1,141,908 | 1,255 | 50,844 |
| TOTAL | 553,261 | 6,645,514 | 229,250 | 1,405,651 | 543,365 | 6,875,579 | 237,526 | 1,471,923 |

All Returns
Toutes les déclarations

| | | | | | | | | |
|------------------------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|
| Under | | | | | | | | |
| Moins de \$ 1,000 | 9,409 | 7,518 | 38,449 | 14,956 | 11,699 | 9,232 | 29,419 | 11,784 |
| \$ 1,000 to-à 2,000 | 8,929 | 13,605 | 34,873 | 52,363 | 9,671 | 14,868 | 32,844 | 49,913 |
| 2,000 to-à 3,000 | 14,864 | 37,816 | 36,115 | 90,718 | 13,433 | 33,878 | 39,469 | 98,135 |
| 3,000 to-à 4,000 | 18,520 | 65,676 | 37,478 | 131,109 | 19,163 | 67,511 | 37,019 | 129,457 |
| 4,000 to-à 5,000 | 25,432 | 114,539 | 33,782 | 151,269 | 24,173 | 109,102 | 39,518 | 177,461 |
| 5,000 and over-et plus | 520,034 | 6,540,459 | 128,793 | 1,071,129 | 514,630 | 6,793,678 | 132,178 | 1,114,480 |
| TOTAL | 597,188 | 6,764,577 | 309,490 | 1,511,543 | 592,769 | 7,009,805 | 310,447 | 1,581,230 |

| | 45—49 | | | | 50—54 | | | |
|--|------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|
| | Male—Hommes | | Female—Femmes | | Male—Hommes | | Female—Femmes | |
| | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total |

Taxable Returns
Déclarations imposables

| | | | | | | | | |
|-------------------------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|
| Under | | \$ | | \$ | | \$ | | \$ |
| Moins de \$ 2,000 | 1,352 | 1,896 | 6,167 | 10,820 | 1,217 | 1,770 | 5,581 | 9,678 |
| \$ 2,000 to-à 3,000 | 6,005 | 15,156 | 26,730 | 67,416 | 7,183 | 18,136 | 27,115 | 68,591 |
| 3,000 to-à 4,000 | 11,986 | 42,729 | 34,898 | 122,276 | 12,401 | 43,561 | 32,218 | 112,971 |
| 4,000 to-à 5,000 | 18,056 | 81,920 | 34,230 | 153,358 | 20,052 | 91,187 | 34,648 | 156,891 |
| 5,000 to-à 6,000 | 24,259 | 133,296 | 33,130 | 181,860 | 25,668 | 141,083 | 34,622 | 189,064 |
| 6,000 to-à 7,000 | 34,035 | 221,615 | 27,771 | 178,721 | 33,210 | 216,698 | 23,869 | 154,831 |
| 7,000 to-à 8,000 | 34,596 | 259,957 | 17,200 | 128,317 | 37,392 | 281,446 | 18,793 | 140,381 |
| 8,000 to-à 9,000 | 47,644 | 406,445 | 13,321 | 112,558 | 43,948 | 373,367 | 13,858 | 117,340 |
| 9,000 to-à 10,000 | 49,497 | 471,334 | 8,868 | 83,908 | 44,111 | 419,111 | 9,856 | 93,365 |
| 10,000 to-à 15,000 | 177,272 | 2,153,736 | 21,677 | 255,858 | 146,237 | 1,767,715 | 19,106 | 226,786 |
| 15,000 to-à 20,000 | 58,358 | 996,852 | 4,553 | 76,866 | 52,589 | 894,006 | 4,544 | 77,656 |
| 20,000 to-à 25,000 | 22,864 | 506,751 | 1,071 | 23,353 | 19,843 | 438,740 | 1,359 | 29,920 |
| 25,000 and over-et plus | 29,541 | 1,232,673 | 1,359 | 56,696 | 25,949 | 1,076,869 | 1,331 | 55,044 |
| TOTAL | 515,465 | 6,524,358 | 230,975 | 1,452,006 | 469,800 | 5,763,689 | 226,900 | 1,432,518 |

All Returns
Toutes les déclarations

| | | | | | | | | |
|------------------------|---------|-----------|---------|-----------|---------|-----------|---------|-----------|
| Under | | | | | | | | |
| Moins de \$ 1,000 | 10,559 | 9,392 | 28,739 | 10,670 | 12,116 | 8,805 | 30,172 | 10,100 |
| \$ 1,000 to-à 2,000 | 11,657 | 17,752 | 30,134 | 46,000 | 11,160 | 17,022 | 29,003 | 44,616 |
| 2,000 to-à 3,000 | 14,014 | 35,389 | 33,840 | 84,440 | 15,750 | 39,769 | 34,760 | 87,356 |
| 3,000 to-à 4,000 | 21,762 | 76,703 | 38,312 | 134,084 | 20,422 | 71,497 | 34,045 | 119,275 |
| 4,000 to-à 5,000 | 26,676 | 120,434 | 35,435 | 158,576 | 25,903 | 117,378 | 35,398 | 160,187 |
| 5,000 and over-et plus | 483,810 | 6,429,106 | 130,901 | 1,117,473 | 433,659 | 5,649,024 | 129,055 | 1,101,687 |
| TOTAL | 568,478 | 6,669,992 | 297,361 | 1,551,242 | 519,010 | 5,885,885 | 292,433 | 1,523,221 |

TABLE H (Continued)

ALL RETURNS BY AGE, SEX AND INCOME

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | | 55—59 | | | | 60—64 | | | |
|--|--|------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|------------------|------------------------------|
| | | Male—Hommes | | Female—Femmes | | Male—Hommes | | Female—Femmes | |
| | | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total |
| Taxable Returns <i>Déclarations imposables</i> | | | | | | | | | |
| Under | | | \$ | | \$ | | \$ | | \$ |
| Moins de \$ 2,000..... | | 1,623 | 2,324 | 4,734 | 8,356 | 2,212 | 3,432 | 3,992 | 6,788 |
| \$ 2,000 to-à 3,000..... | | 7,352 | 18,312 | 20,950 | 53,128 | 7,721 | 19,633 | 19,794 | 49,678 |
| 3,000 to-à 4,000..... | | 13,205 | 47,145 | 24,976 | 87,267 | 14,801 | 52,450 | 19,692 | 69,735 |
| 4,000 to-à 5,000..... | | 22,167 | 100,829 | 29,254 | 132,043 | 24,249 | 110,145 | 19,461 | 87,353 |
| 5,000 to-à 6,000..... | | 24,916 | 137,194 | 23,213 | 127,114 | 27,480 | 151,409 | 18,028 | 98,697 |
| 6,000 to-à 7,000..... | | 32,494 | 211,729 | 19,248 | 125,595 | 29,789 | 192,992 | 13,284 | 86,384 |
| 7,000 to-à 8,000..... | | 34,112 | 256,552 | 15,070 | 112,800 | 33,805 | 253,892 | 9,584 | 72,147 |
| 8,000 to-à 9,000..... | | 37,045 | 314,499 | 9,924 | 84,264 | 31,355 | 265,721 | 5,759 | 48,605 |
| 9,000 to-à 10,000..... | | 36,991 | 351,264 | 6,847 | 64,702 | 28,492 | 270,996 | 5,680 | 53,886 |
| 10,000 to-à 15,000..... | | 106,558 | 1,284,141 | 14,143 | 166,836 | 71,815 | 862,376 | 11,386 | 136,117 |
| 15,000 to-à 20,000..... | | 32,194 | 547,148 | 3,746 | 64,344 | 20,271 | 344,476 | 2,660 | 45,276 |
| 20,000 to-à 25,000..... | | 12,829 | 284,537 | 1,280 | 28,430 | 7,797 | 171,987 | 1,188 | 26,357 |
| 25,000 and over-et plus..... | | 18,330 | 797,360 | 1,400 | 62,903 | 13,080 | 569,526 | 1,297 | 58,604 |
| TOTAL..... | | 379,816 | 4,353,034 | 174,785 | 1,117,784 | 312,867 | 3,269,035 | 131,805 | 839,628 |

All Returns
Toutes les déclarations

| | | | | | | | | | |
|-----------------------------|--|---------|-----------|---------|-----------|---------|-----------|---------|---------|
| Under | | | | | | | | | |
| Moins de \$ 1,000..... | | 13,971 | 3,520 | 25,151 | 7,521 | 16,430 | 98 | 22,917 | 7,841 |
| \$ 1,000 to-à 2,000..... | | 13,992 | 21,022 | 22,870 | 35,015 | 14,937 | 22,684 | 21,549 | 33,548 |
| 2,000 to-à 3,000..... | | 16,743 | 41,364 | 27,384 | 68,457 | 19,860 | 49,488 | 25,100 | 62,033 |
| 3,000 to-à 4,000..... | | 23,084 | 81,221 | 26,861 | 93,743 | 23,356 | 81,694 | 20,981 | 74,144 |
| 4,000 to-à 5,000..... | | 26,228 | 118,828 | 29,703 | 134,063 | 26,850 | 121,594 | 20,087 | 90,184 |
| 5,000 and over-et plus..... | | 338,460 | 4,211,474 | 96,305 | 851,630 | 265,668 | 3,100,143 | 69,994 | 636,552 |
| TOTAL..... | | 432,478 | 4,470,389 | 228,274 | 1,190,428 | 367,101 | 3,375,702 | 180,628 | 904,301 |

| | | 65—69 | | | | 70 AND OVER—70 ANS ET PLUS | | | |
|--|--|------------------|------------------------------|------------------|------------------------------|----------------------------|------------------------------|------------------|------------------------------|
| | | Male—Hommes | | Female—Femmes | | Male—Hommes | | Female—Femmes | |
| | | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total |

Taxable Returns
Déclarations imposables

| | | | | | | | | | |
|------------------------------|--|---------|-----------|--------|---------|---------|-----------|---------|---------|
| Under | | | \$ | | \$ | | \$ | | \$ |
| Moins de \$ 2,000..... | | 160 | 175 | 571 | 891 | 653 | 957 | 946 | 1,273 |
| \$ 2,000 to-à 3,000..... | | 4,293 | 12,173 | 4,298 | 11,981 | 6,073 | 17,333 | 7,475 | 21,339 |
| 3,000 to-à 4,000..... | | 12,343 | 43,336 | 16,509 | 57,809 | 28,618 | 101,243 | 32,096 | 112,517 |
| 4,000 to-à 5,000..... | | 23,101 | 104,233 | 15,083 | 67,990 | 29,947 | 134,016 | 20,311 | 90,586 |
| 5,000 to-à 6,000..... | | 25,657 | 141,241 | 13,235 | 72,144 | 21,679 | 118,664 | 16,015 | 87,638 |
| 6,000 to-à 7,000..... | | 20,668 | 134,424 | 7,740 | 49,973 | 14,094 | 90,848 | 9,716 | 63,260 |
| 7,000 to-à 8,000..... | | 17,995 | 134,334 | 5,414 | 40,577 | 11,664 | 87,263 | 7,867 | 58,603 |
| 8,000 to-à 9,000..... | | 13,486 | 114,366 | 4,476 | 38,140 | 8,506 | 72,104 | 4,573 | 38,905 |
| 9,000 to-à 10,000..... | | 10,430 | 98,737 | 2,967 | 28,160 | 6,015 | 57,040 | 3,526 | 33,409 |
| 10,000 to-à 15,000..... | | 25,896 | 310,783 | 6,716 | 79,245 | 15,099 | 181,858 | 7,970 | 95,785 |
| 15,000 to-à 20,000..... | | 7,885 | 135,240 | 1,758 | 30,133 | 5,455 | 93,760 | 2,823 | 48,339 |
| 20,000 to-à 25,000..... | | 3,538 | 77,879 | 940 | 20,773 | 3,108 | 68,979 | 1,282 | 28,804 |
| 25,000 and over-et plus..... | | 6,400 | 296,523 | 1,160 | 52,915 | 6,296 | 306,360 | 2,798 | 133,788 |
| TOTAL..... | | 171,852 | 1,603,443 | 80,867 | 550,731 | 157,207 | 1,330,424 | 117,398 | 814,247 |

All Returns
Toutes les déclarations

| | | | | | | | | | |
|-----------------------------|--|---------|-----------|---------|---------|---------|-----------|---------|-----------|
| Under | | | | | | | | | |
| Moins de \$ 1,000..... | | 5,820 | 45 | 4,895 | 2,241 | 6,691 | 965 | 4,522 | 1,440 |
| \$ 1,000 to-à 2,000..... | | 31,833 | 47,753 | 46,677 | 67,271 | 90,994 | 131,030 | 124,785 | 174,782 |
| 2,000 to-à 3,000..... | | 30,397 | 76,018 | 32,970 | 81,279 | 68,063 | 167,924 | 61,206 | 150,709 |
| 3,000 to-à 4,000..... | | 29,493 | 102,696 | 20,627 | 71,550 | 47,361 | 165,120 | 41,878 | 145,622 |
| 4,000 to-à 5,000..... | | 31,165 | 139,626 | 15,786 | 71,052 | 34,242 | 152,964 | 22,286 | 99,365 |
| 5,000 and over-et plus..... | | 133,718 | 1,456,440 | 45,405 | 419,934 | 93,906 | 1,093,298 | 59,386 | 610,863 |
| TOTAL..... | | 262,426 | 1,822,488 | 166,360 | 713,327 | 341,257 | 1,711,300 | 314,063 | 1,182,780 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| | TOTAL STATING AGE—TOTAL INDIQUANT ÂGE | | | | AGE NOT STATED—ÂGE NON DÉCLARÉ | | | |
|--|---------------------------------------|------------------------------|------------------|------------------------------|--------------------------------|------------------------------|------------------|------------------------------|
| | Male—Hommes | | Female—Femmes | | Male—Hommes | | Female—Femmes | |
| | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total |

Taxable Returns
Déclarations imposables

| | | | | | | | | |
|------------------------------|-----------|------------|-----------|------------|-------|-------|-------|-------|
| Under | | \$ | | \$ | | \$ | | \$ |
| Moins de \$ 2,000..... | 48,302 | 74,906 | 86,978 | 143,847 | 75 | 82 | 306 | 453 |
| \$ 2,000 to-à 3,000..... | 204,493 | 523,247 | 364,320 | 925,675 | 204 | 571 | 356 | 897 |
| 3,000 to-à 4,000..... | 324,353 | 1,142,971 | 480,884 | 1,685,759 | 103 | 357 | 342 | 1,126 |
| 4,000 to-à 5,000..... | 403,602 | 1,821,170 | 485,718 | 2,182,911 | 208 | 935 | 383 | 1,682 |
| 5,000 to-à 6,000..... | 442,975 | 2,438,579 | 426,315 | 2,334,099 | 25 | 133 | 96 | 519 |
| 6,000 to-à 7,000..... | 480,163 | 3,118,997 | 305,045 | 1,975,556 | 193 | 1,226 | 137 | 868 |
| 7,000 to-à 8,000..... | 487,786 | 3,659,021 | 220,769 | 1,649,730 | 30 | 216 | 21 | 160 |
| 8,000 to-à 9,000..... | 504,987 | 4,292,294 | 158,126 | 1,338,430 | 100 | 813 | 172 | 1,502 |
| 9,000 to-à 10,000..... | 495,626 | 4,704,604 | 98,421 | 931,488 | 33 | 309 | 13 | 122 |
| 10,000 to-à 15,000..... | 1,491,334 | 17,973,989 | 167,896 | 1,973,291 | 169 | 2,181 | 118 | 1,234 |
| 15,000 to-à 20,000..... | 416,411 | 7,072,330 | 32,962 | 559,784 | 22 | 381 | 2 | 32 |
| 20,000 to-à 25,000..... | 136,270 | 3,008,126 | 9,689 | 214,395 | | | 14 | 309 |
| 25,000 and over-et plus..... | 163,652 | 6,849,621 | 12,184 | 538,662 | 15 | 671 | 11 | 824 |
| TOTAL..... | 5,599,954 | 56,679,853 | 2,849,307 | 16,453,627 | 1,177 | 7,875 | 1,971 | 9,726 |

All Returns
Toutes les déclarations

| | | | | | | | | |
|-----------------------------|-----------|------------|-----------|------------|-------|-------|-------|--------|
| Under | | | | | | | | |
| Moins de \$ 1,000..... | 272,883 | 41,883 | 476,245 | 215,386 | 1,471 | 1,045 | 1,686 | 808 |
| \$ 1,000 to-à 2,000..... | 461,887 | 687,575 | 683,966 | 1,011,912 | 913 | 1,187 | 2,011 | 2,675 |
| 2,000 to-à 3,000..... | 444,008 | 1,106,363 | 569,712 | 1,416,877 | 302 | 788 | 515 | 1,260 |
| 3,000 to-à 4,000..... | 444,930 | 1,558,822 | 520,545 | 1,820,773 | 121 | 414 | 394 | 1,321 |
| 4,000 to-à 5,000..... | 465,492 | 2,095,057 | 496,019 | 2,228,203 | 230 | 1,042 | 383 | 1,682 |
| 5,000 and over-et plus..... | 4,654,231 | 53,404,695 | 1,447,222 | 11,662,366 | 597 | 6,054 | 622 | 5,884 |
| TOTAL..... | 6,743,431 | 58,894,395 | 4,193,709 | 18,355,518 | 3,634 | 8,441 | 5,611 | 13,629 |

| | GRAND TOTAL—TOTAL GLOBAL | | | |
|--|--------------------------|------------------------------|------------------|------------------------------|
| | Male—Hommes | | Female—Femmes | |
| | Number Nombre | Total Income Revenu total | Number Nombre | Total Income Revenu total |

Taxable Returns
Déclarations imposables

| | | | | |
|------------------------------|-----------|------------|-----------|------------|
| Under | | \$ | | \$ |
| Moins de \$ 2,000..... | 48,377 | 74,988 | 87,284 | 144,300 |
| \$ 2,000 to-à 3,000..... | 204,697 | 523,817 | 364,676 | 926,572 |
| 3,000 to-à 4,000..... | 324,456 | 1,143,328 | 481,226 | 1,686,885 |
| 4,000 to-à 5,000..... | 403,810 | 1,822,104 | 486,101 | 2,184,593 |
| 5,000 to-à 6,000..... | 443,000 | 2,438,712 | 426,411 | 2,334,618 |
| 6,000 to-à 7,000..... | 480,356 | 3,120,223 | 305,182 | 1,976,424 |
| 7,000 to-à 8,000..... | 487,816 | 3,659,237 | 220,790 | 1,649,890 |
| 8,000 to-à 9,000..... | 505,087 | 4,293,107 | 158,298 | 1,339,932 |
| 9,000 to-à 10,000..... | 495,659 | 4,704,913 | 98,434 | 931,610 |
| 10,000 to-à 15,000..... | 1,491,503 | 17,976,170 | 168,014 | 1,974,525 |
| 15,000 to-à 20,000..... | 416,433 | 7,072,711 | 32,964 | 559,816 |
| 20,000 to-à 25,000..... | 136,270 | 3,008,126 | 9,703 | 214,704 |
| 25,000 and over-et plus..... | 163,667 | 6,850,292 | 12,195 | 539,485 |
| TOTAL..... | 5,601,131 | 56,687,727 | 2,851,278 | 16,463,353 |

All Returns
Toutes les déclarations

| | | | | |
|-----------------------------|-----------|------------|-----------|------------|
| Under | | | | |
| Moins de \$ 1,000..... | 274,354 | 40,838 | 477,931 | 216,194 |
| \$ 1,000 to-à 2,000..... | 462,800 | 688,762 | 685,977 | 1,014,587 |
| 2,000 to-à 3,000..... | 444,310 | 1,107,151 | 570,227 | 1,418,137 |
| 3,000 to-à 4,000..... | 445,051 | 1,559,236 | 520,939 | 1,822,095 |
| 4,000 to-à 5,000..... | 465,722 | 2,096,100 | 496,402 | 2,229,885 |
| 5,000 and over-et plus..... | 4,654,828 | 53,410,749 | 1,447,844 | 11,668,250 |
| TOTAL..... | 6,747,065 | 58,902,836 | 4,199,320 | 18,369,147 |

TABLE I

ALL RETURNS BY OCCUPATION AND INCOME

1973 TAXATION YEAR (All money figures in thousands of dollars)

| | | EMPLOYEES OF BUSINESS EMPLOYÉS D'ENTREPRISES | | | | EMPLOYEES OF INSTITUTIONS EMPLOYÉS D'INSTITUTIONS | | | |
|--|-----------|---|------------------------------------|--|--------------------------------|--|------------------------------------|--|--------------------------------|
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |
| Taxable Returns Déclarations imposables | | | | | | | | | |
| Under | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de \$ 2,000..... | 79,430 | 127,135 | 14,489 | 1,120 | 8,492 | 13,869 | 1,581 | 114 | |
| \$ 2,000 to-à 3,000..... | 323,701 | 824,144 | 220,413 | 16,892 | 37,000 | 94,013 | 23,575 | 1,841 | |
| 3,000 to-à 4,000..... | 468,983 | 1,650,096 | 698,879 | 90,347 | 48,038 | 168,667 | 68,088 | 9,043 | |
| 4,000 to-à 5,000..... | 523,339 | 2,355,632 | 1,176,725 | 190,431 | 67,686 | 306,832 | 152,455 | 25,787 | |
| 5,000 to-à 6,000..... | 517,798 | 2,843,773 | 1,555,371 | 280,525 | 86,924 | 476,921 | 262,931 | 45,563 | |
| 6,000 to-à 7,000..... | 479,010 | 3,107,988 | 1,806,357 | 348,384 | 70,037 | 454,061 | 268,944 | 51,276 | |
| 7,000 to-à 8,000..... | 434,659 | 3,257,418 | 1,981,990 | 401,785 | 56,007 | 419,184 | 265,822 | 53,641 | |
| 8,000 to-à 9,000..... | 401,268 | 3,406,913 | 2,149,529 | 456,422 | 43,652 | 369,216 | 245,713 | 51,886 | |
| 9,000 to-à 10,000..... | 365,740 | 3,472,586 | 2,251,079 | 497,215 | 28,595 | 270,468 | 180,912 | 39,403 | |
| 10,000 to-à 15,000..... | 1,058,398 | 12,712,921 | 8,742,888 | 2,132,063 | 51,711 | 606,602 | 423,441 | 96,743 | |
| 15,000 to-à 20,000..... | 259,432 | 4,386,751 | 3,195,145 | 863,355 | 10,622 | 180,399 | 131,475 | 32,618 | |
| 20,000 to-à 25,000..... | 76,850 | 1,694,565 | 1,262,685 | 368,144 | 3,712 | 81,702 | 60,163 | 17,725 | |
| 25,000 and over-et plus..... | 78,370 | 3,178,822 | 2,562,407 | 942,927 | 3,598 | 127,741 | 102,121 | 35,032 | |
| TOTAL..... | 5,066,978 | 43,018,744 | 27,617,958 | 6,589,610 | 516,074 | 3,569,675 | 2,187,219 | 460,672 | |

All Returns
Toutes les déclarations

| | | | | | | | | | |
|-----------------------------|-----------|------------|------------|-----------|---------|-----------|-----------|---------|--|
| Under | | | | | | | | | |
| Moins de \$ 1,000..... | 350,114 | 203,247 | 1,354 | 91 | 34,655 | 20,008 | 209 | 8 | |
| \$ 1,000 to-à 2,000..... | 485,403 | 725,013 | 16,403 | 1,029 | 53,846 | 81,060 | 1,674 | 106 | |
| 2,000 to-à 3,000..... | 462,076 | 1,155,610 | 258,422 | 16,892 | 56,268 | 140,400 | 27,140 | 1,841 | |
| 3,000 to-à 4,000..... | 512,030 | 1,798,395 | 704,182 | 90,347 | 52,812 | 185,008 | 68,997 | 9,043 | |
| 4,000 to-à 5,000..... | 544,972 | 2,450,540 | 1,182,815 | 190,431 | 70,414 | 319,005 | 152,769 | 25,787 | |
| 5,000 and over-et plus..... | 3,684,421 | 38,162,204 | 25,533,709 | 6,290,820 | 359,462 | 3,023,842 | 1,944,049 | 423,887 | |
| TOTAL..... | 6,039,016 | 44,495,009 | 27,696,884 | 6,589,610 | 627,457 | 3,769,323 | 2,194,837 | 460,672 | |

| | | TEACHERS AND PROFESSORS INSTITUTEURS ET PROFESSEURS | | | | EMPLOYEES OF GOVERNMENT EMPLOYÉS DU GOUVERNEMENT | | | |
|--|--|--|------------------------------------|--|--------------------------------|---|------------------------------------|--|--------------------------------|
| | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |

Taxable Returns
Déclarations imposables

| | | | | | | | | | |
|------------------------------|---------|-----------|-----------|---------|-----------|------------|-----------|-----------|----|
| Under | | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de \$ 2,000..... | 592 | 977 | 163 | 13 | 7,778 | 12,778 | 951 | 129 | |
| \$ 2,000 to-à 3,000..... | 5,759 | 14,697 | 3,272 | 248 | 40,137 | 101,465 | 23,709 | 1,881 | |
| 3,000 to-à 4,000..... | 10,185 | 35,795 | 12,940 | 1,646 | 51,343 | 179,966 | 69,088 | 9,509 | |
| 4,000 to-à 5,000..... | 12,189 | 54,976 | 24,693 | 3,816 | 71,872 | 325,277 | 157,362 | 26,323 | |
| 5,000 to-à 6,000..... | 12,839 | 71,162 | 38,697 | 7,365 | 83,219 | 457,118 | 244,179 | 46,377 | |
| 6,000 to-à 7,000..... | 18,688 | 122,359 | 72,654 | 14,149 | 96,681 | 628,404 | 356,463 | 71,153 | |
| 7,000 to-à 8,000..... | 26,560 | 199,738 | 125,073 | 24,673 | 97,863 | 733,718 | 433,366 | 91,043 | |
| 8,000 to-à 9,000..... | 35,963 | 305,855 | 202,597 | 41,495 | 112,190 | 955,291 | 581,341 | 128,129 | |
| 9,000 to-à 10,000..... | 35,333 | 335,316 | 226,968 | 48,863 | 106,050 | 1,005,072 | 629,835 | 141,965 | |
| 10,000 to-à 15,000..... | 97,714 | 1,185,587 | 822,598 | 194,991 | 291,619 | 3,509,013 | 2,345,001 | 575,350 | |
| 15,000 to-à 20,000..... | 41,503 | 708,408 | 506,707 | 138,860 | 74,249 | 1,263,627 | 908,080 | 246,929 | |
| 20,000 to-à 25,000..... | 10,034 | 220,246 | 164,233 | 50,341 | 21,319 | 468,662 | 350,560 | 105,175 | |
| 25,000 and over-et plus..... | 5,151 | 157,531 | 122,462 | 41,718 | 12,365 | 380,930 | 299,844 | 103,868 | |
| TOTAL..... | 312,510 | 3,412,647 | 2,323,057 | 568,178 | 1,066,685 | 10,021,322 | 6,399,779 | 1,547,833 | |

All Returns
Toutes les déclarations

| | | | | | | | | | |
|-----------------------------|---------|-----------|-----------|---------|-----------|------------|-----------|-----------|--|
| Under | | | | | | | | | |
| Moins de \$ 1,000..... | 7,706 | 4,044 | 6 | 2 | 48,961 | 26,538 | 33 | 7 | |
| \$ 1,000 to-à 2,000..... | 7,537 | 11,075 | 163 | 11 | 66,085 | 99,538 | 1,141 | 122 | |
| 2,000 to-à 3,000..... | 8,294 | 20,918 | 3,890 | 248 | 64,943 | 160,788 | 27,036 | 1,881 | |
| 3,000 to-à 4,000..... | 11,049 | 38,832 | 13,166 | 1,646 | 57,828 | 202,079 | 69,925 | 9,509 | |
| 4,000 to-à 5,000..... | 12,862 | 58,041 | 24,804 | 3,816 | 75,108 | 339,524 | 158,026 | 26,323 | |
| 5,000 and over-et plus..... | 289,914 | 3,375,471 | 2,282,308 | 562,456 | 898,269 | 9,422,637 | 6,149,279 | 1,509,991 | |
| TOTAL..... | 337,362 | 3,508,381 | 2,324,337 | 568,178 | 1,211,194 | 10,251,103 | 6,405,440 | 1,547,833 | |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| | UNCLASSIFIED EMPLOYEES EMPLOYÉS NON CLASSÉS | | | | TOTAL EMPLOYEES TOTAL, EMPLOYÉS | | | |
|--|--|------------------------------------|--|--------------------------------|------------------------------------|------------------------------------|--|--------------------------------|
| | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |

Taxable Returns

Déclarations imposables

| | | | | | | | | |
|------------------------------|---------|---------|---------|---------|-----------|------------|------------|-----------|
| Under | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de \$ 2,000..... | 4,117 | 6,862 | 835 | 61 | 100,409 | 161,621 | 18,019 | 1,438 |
| \$ 2,000 to-à 3,000..... | 20,684 | 53,222 | 14,807 | 1,147 | 427,281 | 1,087,541 | 285,776 | 22,009 |
| 3,000 to-à 4,000..... | 26,838 | 93,836 | 38,175 | 5,022 | 605,387 | 2,128,360 | 887,170 | 115,568 |
| 4,000 to-à 5,000..... | 26,296 | 118,078 | 57,482 | 9,268 | 701,382 | 3,160,794 | 1,568,716 | 255,626 |
| 5,000 to-à 6,000..... | 22,308 | 122,786 | 65,056 | 11,421 | 723,088 | 3,971,760 | 2,166,235 | 391,251 |
| 6,000 to-à 7,000..... | 16,575 | 107,218 | 61,258 | 11,939 | 680,991 | 4,420,030 | 2,565,676 | 496,901 |
| 7,000 to-à 8,000..... | 12,435 | 92,396 | 56,300 | 10,865 | 627,524 | 4,702,454 | 2,862,550 | 582,008 |
| 8,000 to-à 9,000..... | 7,907 | 67,091 | 42,735 | 8,839 | 600,980 | 5,104,366 | 3,221,915 | 686,771 |
| 9,000 to-à 10,000..... | 5,108 | 48,429 | 32,757 | 6,790 | 540,826 | 5,131,871 | 3,321,551 | 734,235 |
| 10,000 to-à 15,000..... | 10,301 | 121,317 | 81,919 | 19,056 | 1,509,743 | 18,135,442 | 12,415,847 | 3,018,203 |
| 15,000 to-à 20,000..... | 1,955 | 33,829 | 25,671 | 6,795 | 387,761 | 6,573,015 | 4,767,077 | 1,288,557 |
| 20,000 to-à 25,000..... | 731 | 16,099 | 12,033 | 3,741 | 112,646 | 2,481,274 | 1,849,673 | 545,126 |
| 25,000 and over-et plus..... | 685 | 23,640 | 18,242 | 6,084 | 100,169 | 3,868,665 | 3,105,077 | 1,129,630 |
| TOTAL..... | 155,940 | 904,805 | 507,270 | 101,029 | 7,118,187 | 60,927,192 | 39,035,283 | 9,267,322 |

All Returns

Toutes les déclarations

| | | | | | | | | |
|-----------------------------|---------|-----------|---------|---------|-----------|------------|------------|-----------|
| Under | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de \$ 1,000..... | 22,694 | 13,295 | 58 | 2 | 464,130 | 267,132 | 1,661 | 109 |
| \$ 1,000 to-à 2,000..... | 33,159 | 49,766 | 1,202 | 59 | 646,030 | 966,452 | 20,583 | 1,328 |
| 2,000 to-à 3,000..... | 30,604 | 77,341 | 17,304 | 1,147 | 622,185 | 1,555,056 | 333,790 | 22,009 |
| 3,000 to-à 4,000..... | 31,335 | 109,108 | 38,728 | 5,022 | 665,054 | 2,333,422 | 894,997 | 115,568 |
| 4,000 to-à 5,000..... | 28,540 | 128,028 | 58,145 | 9,268 | 731,896 | 3,295,138 | 1,576,559 | 255,626 |
| 5,000 and over-et plus..... | 78,674 | 637,449 | 397,326 | 85,530 | 5,310,740 | 54,621,604 | 36,306,670 | 8,872,683 |
| TOTAL..... | 225,006 | 1,014,988 | 512,763 | 101,029 | 8,440,035 | 63,038,804 | 39,134,261 | 9,267,322 |

| | TOTAL FARMERS TOTAL, CULTIVATEURS | | | | TOTAL FISHERMEN TOTAL, PÊCHEURS | | | |
|--|--------------------------------------|------------------------------------|--|--------------------------------|------------------------------------|------------------------------------|--|--------------------------------|
| | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |

Taxable Returns

Déclarations imposables

| | | | | | | | | |
|------------------------------|---------|-----------|---------|---------|--------|---------|--------|--------|
| Under | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de \$ 2,000..... | 2,406 | 3,291 | 243 | 107 | 300 | 547 | 44 | 3 |
| \$ 2,000 to-à 3,000..... | 9,691 | 24,324 | 5,677 | 500 | 1,575 | 4,008 | 1,034 | 101 |
| 3,000 to-à 4,000..... | 14,549 | 51,152 | 14,928 | 2,026 | 2,106 | 7,471 | 2,249 | 336 |
| 4,000 to-à 5,000..... | 21,513 | 97,297 | 28,685 | 4,361 | 2,361 | 10,591 | 3,352 | 578 |
| 5,000 to-à 6,000..... | 19,147 | 105,013 | 38,216 | 6,763 | 2,217 | 12,167 | 4,968 | 971 |
| 6,000 to-à 7,000..... | 15,600 | 101,259 | 44,191 | 8,462 | 1,551 | 10,032 | 4,804 | 1,019 |
| 7,000 to-à 8,000..... | 13,922 | 104,293 | 52,155 | 10,580 | 1,324 | 9,831 | 5,294 | 1,191 |
| 8,000 to-à 9,000..... | 11,651 | 98,561 | 53,087 | 11,485 | 936 | 7,891 | 4,655 | 1,110 |
| 9,000 to-à 10,000..... | 9,731 | 92,246 | 53,982 | 11,914 | 783 | 7,404 | 4,651 | 1,146 |
| 10,000 to-à 15,000..... | 30,255 | 368,018 | 236,865 | 57,084 | 2,111 | 25,710 | 18,092 | 4,654 |
| 15,000 to-à 20,000..... | 14,078 | 241,849 | 170,985 | 45,161 | 1,191 | 20,494 | 15,762 | 4,382 |
| 20,000 to-à 25,000..... | 6,366 | 141,228 | 102,159 | 29,156 | 743 | 16,563 | 13,516 | 4,040 |
| 25,000 and over-et plus..... | 6,771 | 245,444 | 179,444 | 58,464 | 640 | 23,902 | 20,435 | 7,358 |
| TOTAL..... | 175,680 | 1,673,974 | 980,618 | 246,063 | 17,838 | 156,611 | 98,856 | 26,888 |

All Returns

Toutes les déclarations

| | | | | | | | | |
|-----------------------------|---------|-----------|---------|---------|--------|---------|--------|--------|
| Under | | \$ | \$ | \$ | | \$ | \$ | \$ |
| Moins de \$ 1,000..... | 23,510 | 42,626 | 1 | 68 | 827 | 315 | | |
| \$ 1,000 to-à 2,000..... | 23,813 | 36,875 | 288 | 39 | 1,701 | 2,678 | 47 | 2 |
| 2,000 to-à 3,000..... | 29,071 | 72,779 | 6,506 | 500 | 2,846 | 7,177 | 1,053 | 101 |
| 3,000 to-à 4,000..... | 35,223 | 122,960 | 15,690 | 2,026 | 3,514 | 12,318 | 2,263 | 336 |
| 4,000 to-à 5,000..... | 35,091 | 157,973 | 31,171 | 4,361 | 2,817 | 12,580 | 3,375 | 578 |
| 5,000 and over-et plus..... | 136,290 | 1,572,882 | 945,676 | 239,069 | 11,638 | 134,848 | 92,244 | 25,871 |
| TOTAL..... | 282,998 | 1,920,843 | 999,331 | 246,063 | 23,343 | 169,915 | 98,982 | 26,888 |

TABLE I (Continued)

ALL RETURNS BY OCCUPATION AND INCOME

1973 TAXATION YEAR (All money figures in thousands of dollars)

| TOTAL PROFESSIONALS TOTAL, PROFESSIONS | | | | | TOTAL SALESMEN TOTAL, VENDEURS | | | |
|---|------------------------------------|--|--------------------------------|--|-----------------------------------|------------------------------------|--|--------------------------------|
| Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |

Taxable Returns

Déclarations imposables

| Under Moins de | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
|------------------------------|--------|-----------|-----------|---------|--------|---------|---------|--------|
| \$ 2,000 to-à 3,000..... | 671 | 1,163 | 91 | 6 | 336 | 570 | 33 | 2 |
| 3,000 to-à 4,000..... | 2,666 | 6,699 | 1,638 | 129 | 1,273 | 3,308 | 798 | 48 |
| 4,000 to-à 5,000..... | 2,904 | 10,201 | 4,183 | 559 | 1,805 | 6,394 | 2,491 | 295 |
| 5,000 to-à 6,000..... | 2,486 | 11,165 | 4,749 | 802 | 2,107 | 9,402 | 3,846 | 502 |
| 6,000 to-à 7,000..... | 2,599 | 14,398 | 6,947 | 1,246 | 1,708 | 9,413 | 4,204 | 721 |
| 7,000 to-à 8,000..... | 2,006 | 13,063 | 7,346 | 1,420 | 1,922 | 12,543 | 6,653 | 1,165 |
| 8,000 to-à 9,000..... | 1,954 | 14,589 | 8,141 | 1,586 | 1,943 | 14,504 | 8,178 | 1,603 |
| 9,000 to-à 10,000..... | 1,805 | 15,252 | 9,419 | 2,036 | 1,836 | 15,388 | 9,062 | 1,973 |
| 10,000 to-à 15,000..... | 1,541 | 14,517 | 9,472 | 1,901 | 956 | 9,042 | 5,245 | 1,180 |
| 15,000 to-à 20,000..... | 6,997 | 86,641 | 59,187 | 14,011 | 3,985 | 48,429 | 30,536 | 6,989 |
| 20,000 to-à 25,000..... | 5,686 | 99,498 | 70,729 | 18,003 | 1,958 | 34,150 | 24,848 | 6,306 |
| 25,000 and over-et plus..... | 5,469 | 123,028 | 90,119 | 25,546 | 1,157 | 25,614 | 18,894 | 5,170 |
| TOTAL..... | 34,760 | 1,678,289 | 1,393,349 | 517,484 | 1,523 | 56,924 | 45,729 | 15,441 |
| TOTAL..... | 71,544 | 2,088,503 | 1,665,372 | 584,729 | 22,509 | 245,679 | 160,517 | 41,394 |

All Returns

Toutes les déclarations

| Under Moins de | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
|-----------------------------|--------|-----------|-----------|---------|--------|---------|---------|--------|
| \$ 1,000 to-à 2,000..... | 2,656 | 314 | 10 | 1 | 2,126 | 428 | 1 | |
| 2,000 to-à 3,000..... | 4,664 | 7,176 | 101 | 5 | 1,911 | 2,945 | 40 | 2 |
| 3,000 to-à 4,000..... | 4,039 | 10,056 | 1,899 | 129 | 2,387 | 6,096 | 993 | 48 |
| 4,000 to-à 5,000..... | 3,855 | 13,465 | 4,391 | 559 | 2,701 | 9,514 | 2,603 | 295 |
| 5,000 and over-et plus..... | 2,716 | 12,195 | 4,788 | 802 | 2,394 | 10,713 | 3,938 | 502 |
| TOTAL..... | 63,083 | 2,062,255 | 1,655,049 | 583,233 | 17,171 | 227,278 | 153,417 | 40,547 |
| TOTAL..... | 81,013 | 2,104,834 | 1,666,236 | 584,729 | 28,690 | 256,972 | 160,993 | 41,394 |

| BUSINESS PROPRIETORS PROPRIÉTAIRES D'ENTREPRISES | | | | | INVESTORS PORTEFEUILLISTES | | | |
|---|------------------------------------|--|--------------------------------|--|-------------------------------|------------------------------------|--|--------------------------------|
| Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |

Taxable Returns

Déclarations imposables

| Under Moins de | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
|------------------------------|---------|-----------|-----------|---------|---------|-----------|-----------|---------|
| \$ 2,000 to-à 3,000..... | 3,894 | 6,020 | 474 | 79 | 5,379 | 8,726 | 737 | 187 |
| 3,000 to-à 4,000..... | 17,910 | 45,296 | 11,719 | 1,342 | 22,534 | 58,612 | 12,697 | 1,415 |
| 4,000 to-à 5,000..... | 25,824 | 91,382 | 31,725 | 4,247 | 40,091 | 139,928 | 39,340 | 4,193 |
| 5,000 to-à 6,000..... | 31,552 | 142,380 | 50,656 | 7,697 | 34,186 | 153,616 | 61,560 | 9,051 |
| 6,000 to-à 7,000..... | 32,387 | 177,818 | 74,657 | 13,302 | 25,656 | 140,792 | 70,115 | 11,066 |
| 7,000 to-à 8,000..... | 27,633 | 179,341 | 86,021 | 16,484 | 18,497 | 119,653 | 67,387 | 11,368 |
| 8,000 to-à 9,000..... | 22,666 | 166,662 | 89,350 | 18,139 | 14,775 | 110,635 | 68,189 | 12,005 |
| 9,000 to-à 10,000..... | 18,296 | 155,112 | 89,357 | 18,778 | 11,190 | 94,861 | 61,974 | 11,839 |
| 10,000 to-à 15,000..... | 17,581 | 166,552 | 100,362 | 21,847 | 8,404 | 79,514 | 55,115 | 9,950 |
| 15,000 to-à 20,000..... | 49,984 | 604,931 | 407,891 | 97,585 | 28,925 | 351,916 | 262,627 | 48,872 |
| 20,000 to-à 25,000..... | 19,453 | 333,622 | 246,205 | 64,316 | 12,082 | 207,764 | 165,638 | 33,552 |
| 25,000 and over-et plus..... | 9,008 | 199,323 | 154,502 | 44,237 | 7,232 | 161,535 | 133,084 | 29,785 |
| TOTAL..... | 10,544 | 410,279 | 339,585 | 116,715 | 16,268 | 865,175 | 743,780 | 218,135 |
| TOTAL..... | 286,332 | 2,678,718 | 1,682,504 | 424,767 | 245,219 | 2,492,727 | 1,742,243 | 401,418 |

All Returns

Toutes les déclarations

| Under Moins de | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
|-----------------------------|---------|-----------|-----------|---------|---------|-----------|-----------|---------|
| \$ 1,000 to-à 2,000..... | 28,140 | 31,018 | 16 | 16 | 50,005 | 16,343 | 70 | 107 |
| 2,000 to-à 3,000..... | 29,340 | 45,453 | 654 | 63 | 28,775 | 44,093 | 990 | 81 |
| 3,000 to-à 4,000..... | 37,654 | 94,219 | 14,406 | 1,342 | 61,663 | 157,589 | 16,462 | 1,415 |
| 4,000 to-à 5,000..... | 42,910 | 150,688 | 33,347 | 4,247 | 57,513 | 199,544 | 46,875 | 4,193 |
| 5,000 and over-et plus..... | 41,249 | 185,391 | 53,075 | 7,697 | 39,705 | 177,954 | 67,783 | 9,051 |
| TOTAL..... | 210,460 | 2,416,677 | 1,589,400 | 411,401 | 151,690 | 2,212,959 | 1,668,616 | 386,572 |
| TOTAL..... | 389,753 | 2,861,409 | 1,690,899 | 424,767 | 389,351 | 2,808,482 | 1,800,797 | 401,418 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| | PROPERTY OWNERS PROPRIÉTAIRES D'IMMEUBLES | | | | PENSIONERS PENSIONNÉS | | | |
|--|--|------------------------------------|--|--------------------------------|--------------------------|------------------------------------|--|--------------------------------|
| | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |

Taxable Returns
Déclarations imposables

| | | | | | | | | |
|------------------------------|--------|---------|---------|---------|---------|-----------|---------|---------|
| Under Moins de | | \$ | \$ | \$ | | \$ | \$ | \$ |
| \$ 2,000 to-à 3,000..... | 1,556 | 2,585 | 201 | 129 | 4,267 | 6,697 | 542 | 72 |
| 3,000 to-à 4,000..... | 5,184 | 13,225 | 3,047 | 417 | 21,954 | 58,775 | 8,739 | 1,226 |
| 4,000 to-à 5,000..... | 7,683 | 27,070 | 8,487 | 1,134 | 55,659 | 195,818 | 44,390 | 4,585 |
| 5,000 to-à 6,000..... | 7,377 | 33,094 | 12,910 | 2,255 | 50,081 | 224,603 | 75,978 | 10,832 |
| 6,000 to-à 7,000..... | 6,178 | 33,903 | 15,928 | 2,794 | 38,503 | 210,494 | 90,060 | 15,693 |
| 7,000 to-à 8,000..... | 4,871 | 31,519 | 16,237 | 3,091 | 22,867 | 147,541 | 76,658 | 14,948 |
| 8,000 to-à 9,000..... | 3,600 | 26,957 | 15,437 | 4,111 | 16,926 | 126,786 | 71,835 | 14,085 |
| 9,000 to-à 10,000..... | 3,031 | 25,797 | 16,062 | 3,481 | 10,569 | 89,686 | 55,491 | 11,759 |
| 10,000 to-à 15,000..... | 2,653 | 25,092 | 16,114 | 3,386 | 9,603 | 91,174 | 60,426 | 13,919 |
| 15,000 to-à 20,000..... | 7,809 | 95,213 | 65,933 | 16,500 | 16,793 | 199,985 | 143,791 | 35,306 |
| 20,000 to-à 25,000..... | 3,263 | 55,798 | 41,164 | 10,573 | 3,197 | 53,877 | 40,442 | 10,906 |
| 25,000 and over-et plus..... | 1,865 | 41,500 | 31,909 | 8,739 | 1,163 | 25,541 | 20,224 | 5,552 |
| TOTAL..... | 3,635 | 177,193 | 140,498 | 50,568 | 1,007 | 37,449 | 31,596 | 10,829 |
| TOTAL..... | 58,705 | 588,946 | 383,927 | 107,179 | 252,589 | 1,468,426 | 720,173 | 149,712 |

All Returns
Toutes les déclarations

| | | | | | | | | |
|-----------------------------|---------|---------|---------|---------|---------|-----------|---------|---------|
| Under Moins de | | \$ | \$ | \$ | | \$ | \$ | \$ |
| \$ 1,000 to-à 2,000..... | 10,757 | 686 | 4 | 23 | 22,260 | 12,734 | 22 | 6 |
| 2,000 to-à 3,000..... | 14,009 | 21,587 | 290 | 106 | 298,156 | 425,184 | 705 | 66 |
| 3,000 to-à 4,000..... | 18,860 | 46,932 | 3,972 | 417 | 146,752 | 354,968 | 10,700 | 1,226 |
| 4,000 to-à 5,000..... | 12,375 | 43,057 | 9,471 | 1,134 | 82,644 | 287,508 | 48,647 | 4,585 |
| 5,000 and over-et plus..... | 8,766 | 39,168 | 13,271 | 2,255 | 56,786 | 254,074 | 78,642 | 10,832 |
| TOTAL..... | 37,448 | 518,844 | 360,009 | 103,244 | 121,755 | 989,058 | 591,239 | 132,997 |
| TOTAL..... | 102,215 | 670,274 | 387,018 | 107,179 | 728,353 | 2,323,526 | 729,955 | 149,712 |

| | UNCLASSIFIED NON CLASSÉS | | | | GRAND TOTAL TOTAL GLOBAL | | | |
|--|-----------------------------|------------------------------------|--|--------------------------------|-----------------------------|------------------------------------|--|--------------------------------|
| | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total | Number Nombre | Total Income Revenu total | Taxable Income Revenu imposable | Total Tax Impôt total |

Taxable Returns
Déclarations imposables

| | | | | | | | | |
|------------------------------|---------|---------|---------|--------|-----------|------------|------------|------------|
| Under Moins de | | \$ | \$ | \$ | | \$ | \$ | \$ |
| \$ 2,000 to-à 3,000..... | 16,443 | 28,068 | 2,266 | 276 | 135,661 | 219,288 | 22,651 | 2,299 |
| 3,000 to-à 4,000..... | 59,305 | 148,602 | 43,085 | 3,394 | 569,373 | 1,450,389 | 374,210 | 30,580 |
| 4,000 to-à 5,000..... | 49,674 | 172,437 | 72,867 | 9,948 | 805,682 | 2,830,213 | 1,107,829 | 142,892 |
| 5,000 to-à 6,000..... | 36,866 | 163,754 | 73,956 | 11,624 | 889,911 | 4,006,697 | 1,884,408 | 303,327 |
| 6,000 to-à 7,000..... | 17,928 | 97,572 | 46,799 | 8,465 | 869,411 | 4,773,329 | 2,518,129 | 452,273 |
| 7,000 to-à 8,000..... | 9,600 | 61,667 | 32,612 | 6,109 | 785,538 | 5,096,647 | 2,907,585 | 560,968 |
| 8,000 to-à 9,000..... | 4,372 | 32,417 | 16,467 | 3,163 | 708,606 | 5,309,127 | 3,197,596 | 648,471 |
| 9,000 to-à 10,000..... | 3,091 | 26,125 | 15,890 | 3,189 | 663,385 | 5,633,038 | 3,536,912 | 752,419 |
| 10,000 to-à 15,000..... | 2,015 | 19,110 | 12,708 | 2,541 | 594,093 | 5,636,522 | 3,639,627 | 802,017 |
| 15,000 to-à 20,000..... | 2,915 | 34,409 | 23,027 | 5,090 | 1,659,517 | 19,950,695 | 13,663,799 | 3,304,293 |
| 20,000 to-à 25,000..... | 728 | 12,460 | 9,374 | 2,355 | 449,397 | 7,632,527 | 5,552,224 | 1,484,110 |
| 25,000 and over-et plus..... | 324 | 7,224 | 5,323 | 1,424 | 145,973 | 3,222,830 | 2,419,404 | 698,777 |
| TOTAL..... | 545 | 26,459 | 17,714 | 6,101 | 175,862 | 7,389,777 | 6,017,208 | 2,130,724 |
| TOTAL..... | 203,806 | 830,304 | 372,087 | 63,678 | 8,452,409 | 73,151,080 | 46,841,581 | 11,313,150 |

All Returns
Toutes les déclarations

| | | | | | | | | |
|-----------------------------|---------|-----------|---------|--------|------------|------------|------------|------------|
| Under Moins de | | \$ | \$ | \$ | | \$ | \$ | \$ |
| \$ 1,000 to-à 2,000..... | 147,874 | 33,353 | 46 | 68 | 752,285 | 257,032 | 1,831 | 398 |
| 2,000 to-à 3,000..... | 100,378 | 150,907 | 3,594 | 208 | 1,148,777 | 1,703,349 | 27,293 | 1,900 |
| 3,000 to-à 4,000..... | 89,080 | 220,416 | 51,696 | 3,394 | 1,014,537 | 2,525,288 | 441,478 | 30,580 |
| 4,000 to-à 5,000..... | 60,201 | 208,856 | 74,049 | 9,948 | 965,990 | 3,381,331 | 1,132,332 | 142,892 |
| 5,000 and over-et plus..... | 40,704 | 180,799 | 75,039 | 11,624 | 962,124 | 4,325,985 | 1,907,641 | 303,327 |
| TOTAL..... | 42,397 | 322,593 | 180,110 | 38,436 | 6,102,672 | 65,078,998 | 43,542,430 | 10,834,052 |
| TOTAL..... | 480,634 | 1,116,924 | 384,534 | 63,678 | 10,946,385 | 77,271,983 | 47,053,005 | 11,313,150 |

TABLE J

ALL RETURNS WITH DIVIDENDS, INTEREST OR SPECIFIED DEDUCTIONS BY INCOME CLASSES

1973 TAXATION YEAR (All money figures in thousands of dollars)

| INCOME CLASS CATÉGORIE DE REVENU | P O S I T I O N N O M B R E | TAXABLE AMOUNT OF DIVIDENDS MONTANT IMPOSABLE DES DIVIDENDES | | BOND OR BANK INTEREST INTÉRÊT OBLIGATAIRE OU BANCAIRE | | REGISTERED PENSION FUND CONTRIBUTIONS CONTRIBUTIONS CAISSES ENREGISTRÉES DE PENSIONS | |
|-------------------------------------|--|---|-------------------|---|-------------------|--|-------------------|
| | | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant |
| Loss and Nil—Perte et néant..... | 1 | 1,880 | 648 | 8,992 | 3,457 | 555 | 129 |
| \$ 1 to-à \$ 1,500..... | 2 | 31,626 | 4,352 | 302,213 | 48,864 | 30,561 | 913 |
| 1,500 to-à 1,600..... | 3 | 4,602 | 679 | 40,005 | 10,737 | 3,296 | 137 |
| 1,600 to-à 1,700..... | 4 | 5,023 | 736 | 37,316 | 10,719 | 3,616 | 123 |
| 1,700 to-à 1,800..... | 5 | 3,697 | 687 | 42,084 | 11,624 | 3,627 | 183 |
| 1,800 to-à 1,900..... | 6 | 3,868 | 732 | 37,686 | 11,424 | 3,062 | 131 |
| 1,900 to-à 2,000..... | 7 | 4,871 | 1,081 | 41,975 | 13,809 | 2,990 | 144 |
| 2,000 to-à 2,100..... | 8 | 5,134 | 1,678 | 39,283 | 13,411 | 3,764 | 203 |
| 2,100 to-à 2,200..... | 9 | 6,090 | 1,660 | 40,520 | 14,034 | 4,655 | 267 |
| 2,200 to-à 2,300..... | 10 | 5,765 | 1,777 | 39,015 | 15,567 | 4,359 | 247 |
| 2,300 to-à 2,400..... | 11 | 5,567 | 1,813 | 40,293 | 16,647 | 3,877 | 258 |
| 2,400 to-à 2,500..... | 12 | 5,135 | 1,411 | 42,914 | 18,441 | 5,251 | 323 |
| 2,500 to-à 2,600..... | 13 | 4,807 | 1,663 | 39,150 | 14,975 | 5,229 | 306 |
| 2,600 to-à 2,700..... | 14 | 4,808 | 1,464 | 37,923 | 15,663 | 4,181 | 221 |
| 2,700 to-à 2,800..... | 15 | 5,244 | 1,399 | 36,304 | 16,646 | 5,934 | 426 |
| 2,800 to-à 2,900..... | 16 | 4,857 | 1,563 | 34,961 | 16,159 | 5,360 | 379 |
| 2,900 to-à 3,000..... | 17 | 6,144 | 1,883 | 37,096 | 16,218 | 5,725 | 389 |
| 3,000 to-à 3,100..... | 18 | 6,147 | 2,014 | 35,613 | 16,613 | 5,304 | 501 |
| 3,100 to-à 3,200..... | 19 | 4,646 | 1,292 | 35,523 | 16,815 | 6,616 | 584 |
| 3,200 to-à 3,300..... | 20 | 5,009 | 1,797 | 35,995 | 16,935 | 7,921 | 625 |
| 3,300 to-à 3,400..... | 21 | 5,059 | 1,556 | 34,256 | 16,235 | 6,178 | 492 |
| 3,400 to-à 3,500..... | 22 | 3,994 | 1,501 | 36,589 | 15,725 | 6,752 | 549 |
| 3,500 to-à 3,600..... | 23 | 4,882 | 1,619 | 36,553 | 16,351 | 7,329 | 675 |
| 3,600 to-à 3,700..... | 24 | 5,613 | 1,872 | 37,514 | 18,083 | 7,475 | 805 |
| 3,700 to-à 3,800..... | 25 | 5,629 | 1,764 | 35,083 | 17,521 | 7,606 | 831 |
| 3,800 to-à 3,900..... | 26 | 6,041 | 2,556 | 36,843 | 16,210 | 7,555 | 754 |
| 3,900 to-à 4,000..... | 27 | 4,534 | 2,026 | 35,354 | 15,598 | 8,372 | 892 |
| 4,000 to-à 4,100..... | 28 | 4,323 | 1,977 | 37,014 | 15,904 | 9,985 | 1,142 |
| 4,100 to-à 4,200..... | 29 | 5,752 | 2,314 | 36,725 | 15,949 | 9,708 | 1,081 |
| 4,200 to-à 4,300..... | 30 | 5,251 | 1,864 | 38,907 | 18,157 | 11,136 | 1,257 |
| 4,300 to-à 4,400..... | 31 | 4,785 | 2,153 | 35,631 | 15,603 | 12,741 | 1,313 |
| 4,400 to-à 4,500..... | 32 | 5,064 | 2,446 | 35,885 | 16,430 | 11,179 | 1,384 |
| 4,500 to-à 4,600..... | 33 | 4,662 | 1,530 | 35,243 | 16,294 | 14,800 | 1,766 |
| 4,600 to-à 4,700..... | 34 | 5,145 | 2,549 | 39,531 | 19,149 | 13,362 | 1,676 |
| 4,700 to-à 4,800..... | 35 | 4,480 | 1,789 | 35,080 | 16,564 | 13,561 | 1,938 |
| 4,800 to-à 4,900..... | 36 | 4,630 | 2,026 | 37,440 | 17,331 | 15,377 | 1,954 |
| 4,900 to-à 5,000..... | 37 | 4,570 | 1,756 | 36,493 | 16,465 | 15,378 | 2,205 |
| 5,000 to-à 5,500..... | 38 | 25,403 | 11,888 | 177,457 | 75,013 | 94,997 | 13,448 |
| 5,500 to-à 6,000..... | 39 | 25,941 | 12,044 | 171,606 | 77,381 | 104,795 | 16,705 |
| 6,000 to-à 6,500..... | 40 | 25,693 | 10,950 | 165,154 | 69,718 | 119,059 | 23,417 |
| 6,500 to-à 7,000..... | 41 | 24,817 | 11,720 | 157,106 | 66,388 | 117,909 | 25,562 |
| 7,000 to-à 7,500..... | 42 | 26,528 | 12,015 | 153,011 | 65,151 | 125,676 | 30,953 |
| 7,500 to-à 8,000..... | 43 | 27,724 | 14,160 | 156,858 | 63,490 | 130,844 | 35,614 |
| 8,000 to-à 8,500..... | 44 | 25,680 | 12,134 | 154,992 | 60,921 | 144,308 | 43,918 |
| 8,500 to-à 9,000..... | 45 | 22,746 | 12,379 | 149,086 | 56,983 | 147,917 | 50,825 |
| 9,000 to-à 9,500..... | 46 | 26,354 | 14,643 | 148,343 | 54,935 | 143,514 | 51,746 |
| 9,500 to-à 10,000..... | 47 | 24,135 | 12,069 | 143,760 | 55,311 | 137,375 | 52,519 |
| 10,000 to-à 11,000..... | 48 | 44,866 | 26,579 | 257,320 | 100,559 | 235,590 | 97,908 |
| 11,000 to-à 12,000..... | 49 | 40,283 | 24,585 | 220,253 | 88,218 | 190,786 | 88,182 |
| 12,000 to-à 13,000..... | 50 | 42,087 | 27,520 | 179,743 | 75,654 | 157,239 | 81,695 |
| 13,000 to-à 14,000..... | 51 | 35,791 | 25,844 | 150,379 | 65,868 | 126,051 | 68,707 |
| 14,000 to-à 15,000..... | 52 | 31,360 | 28,137 | 117,877 | 58,299 | 98,764 | 61,153 |
| 15,000 to-à 16,000..... | 53 | 26,595 | 24,277 | 91,133 | 51,833 | 70,096 | 47,770 |
| 16,000 to-à 17,000..... | 54 | 23,656 | 19,918 | 71,685 | 42,115 | 53,458 | 36,258 |
| 17,000 to-à 18,000..... | 55 | 19,029 | 20,179 | 55,399 | 34,404 | 42,203 | 31,922 |
| 18,000 to-à 19,000..... | 56 | 16,753 | 20,808 | 44,604 | 33,280 | 33,302 | 26,926 |
| 19,000 to-à 20,000..... | 57 | 14,851 | 17,629 | 36,995 | 28,660 | 26,504 | 23,247 |
| 20,000 to-à 25,000..... | 58 | 49,607 | 85,243 | 107,751 | 105,551 | 69,670 | 68,414 |
| 25,000 and over-et plus..... | 59 | 91,890 | 522,905 | 141,753 | 355,005 | 58,326 | 83,755 |
| TOTAL..... | | 901,123 | 1,031,256 | 4,677,267 | 2,287,061 | 2,722,760 | 1,087,846 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

**TOUTES LES DÉCLARATIONS COMPORTANT DES DIVIDENDES, DES INTÉRÊTS
OU DES DÉDUCTIONS DÉTERMINÉES PAR CATÉGORIE DE REVENU**

| ANNÉE D'IMPOSITION 1973 (En milliers de dollars) | | | | | | | | | | |
|--|-------------------|--|-------------------|---|-------------------|---|-------------------|---|-------------------|--|
| RETIREMENT SAVINGS PLAN PREMIUMS PRIMES DE RÉGIMES D'ÉPARGNE-RETRAITE | | CPP/OPP CONTRIBUTIONS COTISATIONS AU RPC OU RRQ | | UNEMPLOYMENT INSURANCE PREMIUMS PRIMES D'ASSURANCE-CHÔMAGE | | MEDICAL CLAIMS RÉCLAMATIONS DE FRAIS MÉDICAUX | | CHARITABLE DONATIONS DONS DE CHARITÉ | | P O S I T I O N N O M B R E |
| Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | Number Nombre | Amount Montant | |
| | \$ | | \$ | | \$ | | \$ | | \$ | |
| 141 | 94 | 4,292 | 171 | 5,018 | 95 | 518 | 156 | | | 1 |
| 2,489 | 349 | 390,946 | 3,358 | 692,390 | 4,551 | 2,285 | 578 | 4,784 | 662 | 2 |
| 283 | 89 | 57,061 | 864 | 66,519 | 713 | 383 | 51 | 1,034 | 177 | 3 |
| 155 | 8 | 57,140 | 947 | 62,665 | 728 | 501 | 141 | 1,147 | 197 | 4 |
| 216 | 33 | 64,253 | 1,175 | 66,734 | 814 | 477 | 168 | 1,313 | 285 | 5 |
| 171 | 15 | 62,211 | 1,202 | 68,552 | 893 | 1,176 | 203 | 1,531 | 247 | 6 |
| 668 | 170 | 63,279 | 1,320 | 67,144 | 926 | 1,039 | 301 | 2,440 | 542 | 7 |
| 372 | 380 | 67,488 | 1,522 | 69,399 | 1,008 | 1,858 | 313 | 2,187 | 409 | 8 |
| 469 | 82 | 66,667 | 1,554 | 69,965 | 1,038 | 1,351 | 292 | 2,324 | 484 | 9 |
| 478 | 100 | 65,516 | 1,644 | 66,079 | 1,046 | 1,491 | 322 | 2,905 | 540 | 10 |
| 533 | 79 | 65,289 | 1,749 | 66,925 | 1,117 | 1,873 | 486 | 3,142 | 602 | 11 |
| 677 | 231 | 66,821 | 1,929 | 64,315 | 1,110 | 1,637 | 393 | 3,002 | 584 | 12 |
| 841 | 225 | 69,372 | 2,082 | 68,627 | 1,244 | 1,827 | 699 | 2,837 | 606 | 13 |
| 978 | 195 | 69,364 | 2,137 | 68,008 | 1,285 | 2,354 | 565 | 3,020 | 705 | 14 |
| 718 | 189 | 65,841 | 2,155 | 63,319 | 1,244 | 3,087 | 1,357 | 4,476 | 886 | 15 |
| 711 | 154 | 71,406 | 2,425 | 69,152 | 1,411 | 2,166 | 655 | 3,560 | 732 | 16 |
| 643 | 210 | 72,012 | 2,604 | 69,821 | 1,505 | 2,791 | 900 | 4,869 | 953 | 17 |
| 406 | 114 | 72,239 | 2,757 | 68,630 | 1,502 | 3,027 | 1,239 | 4,408 | 1,005 | 18 |
| 554 | 184 | 73,241 | 2,933 | 69,015 | 1,596 | 3,203 | 899 | 4,665 | 1,054 | 19 |
| 1,018 | 259 | 70,773 | 2,918 | 68,205 | 1,633 | 3,283 | 857 | 4,469 | 1,050 | 20 |
| 749 | 242 | 76,260 | 3,375 | 70,911 | 1,743 | 2,489 | 789 | 5,312 | 1,212 | 21 |
| 1,272 | 482 | 76,317 | 3,381 | 72,070 | 1,815 | 3,298 | 943 | 5,409 | 1,063 | 22 |
| 1,179 | 310 | 77,295 | 3,636 | 71,859 | 1,903 | 2,693 | 648 | 4,598 | 1,137 | 23 |
| 823 | 240 | 80,646 | 3,955 | 75,116 | 2,045 | 3,236 | 984 | 5,801 | 1,392 | 24 |
| 1,731 | 575 | 76,037 | 3,846 | 70,071 | 1,986 | 3,261 | 912 | 5,535 | 1,116 | 25 |
| 1,781 | 654 | 76,828 | 4,023 | 72,583 | 2,122 | 3,550 | 893 | 6,238 | 1,571 | 26 |
| 1,089 | 450 | 81,499 | 4,540 | 74,713 | 2,299 | 3,093 | 1,024 | 5,419 | 1,434 | 27 |
| 1,486 | 493 | 82,491 | 4,680 | 75,586 | 2,352 | 2,799 | 733 | 5,701 | 1,451 | 28 |
| 1,830 | 642 | 81,793 | 4,785 | 76,280 | 2,472 | 3,453 | 923 | 5,010 | 1,071 | 29 |
| 1,877 | 719 | 84,030 | 5,057 | 77,640 | 2,601 | 2,859 | 1,069 | 6,107 | 1,538 | 30 |
| 1,774 | 650 | 82,144 | 5,092 | 76,403 | 2,600 | 2,529 | 782 | 5,534 | 1,548 | 31 |
| 1,619 | 757 | 82,314 | 5,373 | 74,911 | 2,597 | 2,665 | 795 | 4,703 | 1,226 | 32 |
| 2,111 | 883 | 81,679 | 5,417 | 75,376 | 2,672 | 3,302 | 886 | 6,145 | 1,528 | 33 |
| 2,300 | 953 | 81,060 | 5,475 | 74,871 | 2,739 | 3,328 | 1,473 | 6,020 | 1,617 | 34 |
| 1,935 | 737 | 79,102 | 5,563 | 73,682 | 2,764 | 3,291 | 894 | 5,848 | 1,566 | 35 |
| 1,705 | 651 | 87,224 | 6,323 | 79,648 | 3,081 | 3,609 | 1,449 | 6,997 | 1,623 | 36 |
| 2,460 | 1,013 | 86,166 | 6,457 | 78,877 | 3,131 | 3,422 | 1,445 | 6,633 | 2,039 | 37 |
| 12,759 | 5,344 | 412,834 | 32,723 | 384,728 | 16,047 | 13,697 | 4,711 | 29,780 | 8,580 | 38 |
| 13,619 | 5,570 | 391,388 | 34,056 | 364,610 | 16,712 | 14,041 | 5,366 | 31,058 | 9,408 | 39 |
| 17,534 | 9,030 | 380,027 | 34,329 | 353,944 | 17,583 | 13,266 | 3,829 | 30,829 | 9,138 | 40 |
| 19,567 | 10,728 | 358,809 | 33,078 | 336,566 | 18,073 | 13,187 | 4,712 | 30,215 | 9,840 | 41 |
| 20,112 | 11,225 | 338,404 | 31,335 | 316,926 | 17,989 | 11,628 | 4,345 | 27,505 | 8,876 | 42 |
| 21,932 | 13,076 | 334,809 | 31,253 | 313,307 | 18,943 | 9,070 | 3,847 | 32,971 | 11,469 | 43 |
| 24,398 | 15,133 | 326,980 | 30,606 | 307,038 | 19,419 | 9,888 | 3,691 | 26,884 | 8,512 | 44 |
| 25,151 | 15,105 | 312,263 | 29,145 | 294,856 | 19,125 | 8,482 | 3,195 | 27,425 | 8,933 | 45 |
| 26,630 | 18,603 | 295,487 | 27,761 | 278,555 | 18,444 | 7,114 | 2,741 | 28,293 | 10,084 | 46 |
| 25,871 | 19,788 | 279,202 | 26,125 | 263,844 | 17,535 | 6,470 | 2,572 | 28,926 | 10,776 | 47 |
| 50,756 | 40,928 | 478,868 | 44,927 | 450,925 | 29,740 | 12,249 | 5,257 | 54,010 | 19,810 | 48 |
| 49,590 | 41,466 | 392,941 | 36,856 | 370,076 | 24,162 | 10,381 | 3,987 | 49,017 | 18,441 | 49 |
| 46,285 | 45,084 | 314,887 | 29,679 | 293,471 | 18,632 | 9,141 | 3,787 | 42,645 | 16,345 | 50 |
| 42,233 | 47,436 | 244,730 | 23,202 | 226,799 | 14,336 | 7,121 | 3,254 | 36,422 | 15,249 | 51 |
| 37,433 | 42,924 | 183,944 | 17,491 | 168,899 | 10,363 | 5,614 | 2,876 | 34,079 | 13,947 | 52 |
| 32,629 | 42,842 | 137,845 | 13,209 | 124,188 | 7,444 | 3,854 | 1,914 | 26,834 | 12,071 | 53 |
| 27,369 | 38,679 | 105,941 | 10,241 | 94,829 | 5,645 | 3,401 | 1,889 | 23,005 | 9,406 | 54 |
| 24,864 | 37,537 | 79,394 | 7,738 | 70,098 | 4,051 | 2,081 | 1,257 | 20,286 | 9,445 | 55 |
| 20,341 | 30,753 | 62,273 | 6,129 | 53,927 | 3,066 | 2,368 | 1,570 | 17,849 | 8,755 | 56 |
| 18,655 | 30,943 | 49,658 | 4,919 | 42,212 | 2,339 | 1,817 | 1,419 | 14,408 | 6,938 | 57 |
| 59,164 | 114,221 | 138,109 | 14,120 | 112,700 | 6,069 | 5,705 | 5,913 | 48,031 | 24,694 | 58 |
| 96,917 | 266,568 | 160,876 | 18,517 | 100,091 | 4,988 | 5,585 | 12,175 | 89,206 | 103,412 | 59 |
| 754,051 | 916,595 | 8,747,765 | 655,862 | 8,503,668 | 377,086 | 265,364 | 111,523 | 904,801 | 389,983 | |

TABLE K

ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES

1973 TAXATION YEAR (All money figures in thousands of dollars)

| INCOME CLASS CATÉGORIE DE REVENU | NET GAIN OR LOSS ON SHARES GAIN OU PERTE NETTE SUR ACTIONS | | NET GAIN OR LOSS ON REAL ESTATE GAIN OU PERTE NETTE SUR BIENS IMMOBILIERS | | NET GAIN OR LOSS ON BONDS OR OTHER PROPERTIES GAIN OU PERTE NETTE SUR OBLIGATIONS ET AUTRES BIENS | | ALL OTHER GAINS OR LOSSES TOUS LES AUTRES GAINS OU PERTES | |
|-------------------------------------|---|-------------------|--|-------------------|--|-------------------|--|-------------------|
| | Number Reporting Nombre de déclarations | Amount Montant | Number Reporting Nombre de déclarations | Amount Montant | Number Reporting Nombre de déclarations | Amount Montant | Number Reporting Nombre de déclarations | Amount Montant |
| Loss and Nil..... | 498 | \$ 1,681 - | 867 | \$ 269 - | 299 | \$ 42 - | 389 | \$ 37 |
| Under \$ 5,000..... | 27,495 | 791 | 15,819 | 1,999 | 6,782 | 839 - | 27,339 | 4,784 |
| \$ 5,000 to 6,000..... | 8,779 | 1,841 | 3,580 | 2,003 | 1,583 | 1,524 - | 7,877 | 1,432 |
| 6,000 to 7,000..... | 8,139 | 805 - | 3,659 | 3,479 | 1,700 | 51 | 8,033 | 962 |
| 7,000 to 8,000..... | 9,415 | 2,444 | 3,117 | 78 | 1,443 | 390 | 7,903 | 1,101 |
| 8,000 to 9,000..... | 9,434 | 975 | 3,386 | 4,134 | 1,294 | 510 - | 7,770 | 1,105 |
| 9,000 to 10,000..... | 7,974 | 2,627 | 4,268 | 353 - | 1,306 | 262 | 8,693 | 1,686 |
| Under \$10,000..... | 71,734 | 6,193 | 34,696 | 11,071 | 14,407 | 2,211 - | 68,004 | 11,107 |
| \$10,000 to 11,000..... | 9,330 | 1,590 | 4,023 | 6,128 | 1,248 | 5,961 - | 8,644 | 841 |
| 11,000 to 12,000..... | 9,261 | 3,437 | 3,329 | 3,059 | 1,404 | 679 | 7,760 | 1,583 |
| 12,000 to 13,000..... | 10,016 | 1,659 | 3,292 | 4,638 | 1,491 | 797 | 7,192 | 972 |
| 13,000 to 14,000..... | 9,318 | 4,485 | 2,792 | 5,395 | 1,139 | 716 - | 6,613 | 1,055 |
| 14,000 to 15,000..... | 8,425 | 3,116 | 2,756 | 2,273 | 933 | 511 - | 6,031 | 1,073 |
| 15,000 to 16,000..... | 6,626 | 3,238 | 2,191 | 4,842 | 777 | 1,257 | 4,880 | 888 |
| 16,000 to 17,000..... | 7,350 | 1,066 - | 1,785 | 5,348 | 646 | 76 | 4,162 | 518 |
| 17,000 to 18,000..... | 5,612 | 2,479 | 1,367 | 1,458 | 743 | 134 - | 2,869 | 772 |
| 18,000 to 19,000..... | 5,323 | 2,672 | 1,201 | 3,065 | 655 | 480 - | 2,891 | 905 |
| 19,000 to 20,000..... | 4,668 | 1,571 | 895 | 2,359 | 673 | 1,344 - | 2,295 | 378 |
| 10,000 to 20,000..... | 75,929 | 23,181 | 23,631 | 38,565 | 9,709 | 6,338 - | 53,337 | 8,986 |
| 20,000 to 25,000..... | 17,765 | 17,196 | 3,488 | 9,347 | 2,476 | 267 - | 8,952 | 2,573 |
| 25,000 and over..... | 40,408 | 117,018 | 6,477 | 38,636 | 7,470 | 315 | 14,588 | 9,366 |
| TOTAL..... | 205,836 | 163,588 | 68,292 | 97,619 | 34,062 | 8,501 - | 144,881 | 32,032 |
| OCCUPATION CLASS | | | | | | | | |
| Employees..... | 123,330 | 7,676 | 32,850 | 34,816 | 11,342 | 11,475 - | 89,063 | 10,987 |
| Farmers and Fishermen..... | 2,658 | 2,405 | 7,513 | 2,772 | 3,631 | 2,712 | 7,546 | 2,026 |
| Professionals..... | 10,372 | 7,369 | 1,817 | 2,701 | 1,761 | 1,547 - | 4,048 | 872 |
| Salesmen..... | 1,304 | 314 | 334 | 624 | 148 | 84 - | 1,153 | 279 |
| Business Proprietors..... | 7,771 | 2,274 | 7,035 | 13,802 | 2,773 | 1,905 | 8,645 | 1,863 |
| Investors and Property Owners..... | 47,261 | 139,458 | 15,321 | 45,374 | 12,320 | 1,928 | 22,396 | 14,285 |
| Pensioners..... | 11,263 | 4,072 | 2,723 | 2,814 - | 1,823 | 1,918 - | 10,987 | 1,482 |
| Unclassified..... | 1,877 | 21 | 699 | 343 | 264 | 21 - | 1,043 | 239 |
| TOTAL..... | 205,836 | 163,588 | 68,292 | 97,619 | 34,062 | 8,501 - | 144,881 | 32,032 |

Note: See page 49 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 49 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS COMPORTANT DES GAINS EN CAPITAL IMPOSABLES OU DES PERTES EN CAPITAL DÉDUCTIBLES

ANNÉE D'IMPOSITION 1973 (En milliers de dollars)

| TOTAL CAPITAL GAIN OR LOSS FROM ALL SOURCES <i>TOTAL DES GAINS OU PERTES EN CAPITAL DE TOUTE AUTRE PROVENANCE</i> | | | | TAXABLE GAIN OR ALLOWABLE LOSS <i>GAINS EN CAPITAL IMPOSABLES OU PERTES EN CAPITAL DÉDUCTIBLES</i> | | INCOME CLASS <i>CATÉGORIE DE REVENU</i> |
|---|---|---|---|--|---|--|
| Number with Gain <i>Nombre comportant un gain</i> | Amount of Gain <i>Montant du gain</i> | Number with Loss <i>Nombre comportant une perte</i> | Amount of Loss <i>Montant de la perte</i> | Amount of Gain <i>Montant du gain</i> | Amount of Loss <i>Montant de la perte</i> | |
| | \$ | | \$ | \$ | \$ | |
| 1,123 | 3,850 | 835 | 5,804- | 1,925 | 263- | Perte et néant |
| 53,964 | 42,284 | 18,308 | 35,549- | 21,130 | 8,176- | Moins de \$ 5,000 |
| 14,964 | 12,871 | 5,211 | 9,119- | 6,432 | 1,945- | \$ 5,000 à 6,000 |
| 15,019 | 12,995 | 5,204 | 9,308- | 6,494 | 2,266- | 6,000 à 7,000 |
| 15,389 | 13,257 | 5,217 | 9,245- | 6,625 | 1,998- | 7,000 à 8,000 |
| 15,028 | 14,533 | 5,456 | 8,829- | 7,263 | 2,385- | 8,000 à 9,000 |
| 15,614 | 14,377 | 5,244 | 10,154- | 7,185 | 1,958- | 9,000 à 10,000 |
| 131,101 | 114,167 | 45,475 | 88,007- | 57,053 | 18,991- | Moins de \$ 10,000 |
| 15,655 | 15,698 | 6,121 | 13,101- | 7,846 | 2,209- | \$ 10,000 à 11,000 |
| 14,958 | 15,018 | 5,402 | 6,260- | 7,505 | 1,811- | 11,000 à 12,000 |
| 14,752 | 15,668 | 5,517 | 7,602- | 7,830 | 1,889- | 12,000 à 13,000 |
| 13,855 | 17,417 | 4,464 | 7,198- | 8,705 | 1,427- | 13,000 à 14,000 |
| 11,685 | 12,935 | 5,099 | 6,984- | 6,465 | 1,790- | 14,000 à 15,000 |
| 9,221 | 15,001 | 3,969 | 4,774- | 7,494 | 1,158- | 15,000 à 16,000 |
| 8,753 | 13,528 | 4,145 | 8,652- | 6,762 | 1,174- | 16,000 à 17,000 |
| 6,766 | 12,267 | 2,913 | 7,693- | 6,132 | 1,201- | 17,000 à 18,000 |
| 5,986 | 11,128 | 3,128 | 4,967- | 5,563 | 1,156- | 18,000 à 19,000 |
| 5,425 | 8,088 | 2,286 | 5,124- | 4,043 | 926- | 19,000 à 20,000 |
| 107,056 | 136,749 | 43,044 | 72,355- | 68,344 | 14,742- | 10,000 à 20,000 |
| 20,327 | 45,577 | 8,720 | 16,727- | 22,784 | 3,453- | 20,000 à 25,000 |
| 41,120 | 274,661 | 16,582 | 109,326- | 137,320 | 9,491-✓ | 25,000 et plus |
| 299,604 | 571,155 | 113,821 | 286,417- | 285,501 | 46,676-✓ | TOTAL |
| CATÉGORIE D'EMPLOI | | | | | | |
| 166,374 | 179,356 | 72,565 | 137,352- | 89,633 | 26,546- | Employés |
| 15,774 | 23,734 | 4,369 | 13,819- | 11,864 | 2,327- | Agriculteurs et pêcheurs |
| 10,715 | 23,791 | 4,778 | 14,395- | 11,893 | 2,494- | Membres de professions libérales |
| 1,920 | 2,518 | 704 | 1,385- | 1,258 | 296- | Vendeurs |
| 18,412 | 35,947 | 5,662 | 16,103- | 17,969 | 2,950- | Propriétaires d'entreprises |
| 64,673 | 291,164 | 19,032 | 90,120- | 145,566 | 9,553- | Portefeuilleistes |
| 19,037 | 11,608 | 5,692 | 10,787- | 5,799 | 2,110- | Propriétaires d'immeubles |
| 2,699 | 3,036 | 1,019 | 2,455- | 1,518 | 400- | Pensionnés |
| 299,604 | 571,155 | 113,821 | 286,417- | 285,501 | 46,676- | Non classés |
| | | | | | | TOTAL |

Description of Items

Statistical Sample and Coverage—An analysis of 1973 individual income tax returns is presented in tables A through K. The statistics have been compiled from a near-complete sample of tax returns, which were selected from clean assessed returns processed before October 8, 1974. Returns processed after this date, but before December 31, 1974 will be sampled at the same rates, and will be added to the existing portion of the sample, so that a complete analysis of the 1973 T1 returns can be made in the final edition of Taxation Statistics (1975 edition).

The sample, as in the past, was selected by a sequential count by means of a computer. The sample is stratified using the following five items as characteristics of stratification:

- (1) Source of income: either employment type, self-employment type or investment income.
- (2) Urban Geographic areas: cities with similar population sizes have been grouped within each region, with the result that there are 15 urban groupings throughout the country.
- (3) Rural Geographic areas: for each province or territory those locations not included in an urban grouping are sampled as a single area; thus giving 13 additional sampling areas.
- (4) Tax Status: either taxable or non-taxable.
- (5) Income Range: for taxable return there are four ranges of total income and for non-taxable there are three ranges of total income.

These characteristics define $3 \times (13 + 15) \times 7 = 588$ regular strata. In these cells, the sampling ratios range from 1:1 to 1:156 with the high sampling ratios occurring in cells relating to employment type income in dense population areas of the provinces of Ontario and Quebec.

In aggregate, the total number of returns analyzed was 4.1% of the total number processed to October 8, 1974 as shown in the following:

| | |
|---|------------|
| Number of returns in universe..... | 10,946,385 |
| Number of returns in the sample..... | 447,773 |

The sampling technique speeds up the analysis of the large volume of returns and has been found to be accurate in overall results, and while the same degree of accuracy cannot be expected in very detailed analysis as in the larger groups, heavier sampling ratios are applied in sparse areas and classifications in an attempt to strengthen these groups.

Source of Information—The statistical analysis of 1973 returns was conducted at the taxation Data Centre. The basic information punched on the original assessment cards for the selected sample was supplemented by certain additional items which were transcribed by statistical clerks and punched and later associated with the basic information. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later re-assessed but changes resulting from re-assessment are not taken into account in these statistics. The

Description des postes

Échantillonnage et portée statistiques—Les tableaux A à K font l'analyse des déclarations d'impôt sur le revenu des particuliers pour l'année 1973. Les statistiques ont été dressées d'après un échantillon presque complet de déclarations dont la cotisation ne présentait aucun problème et ayant été traitées avant le 8 octobre 1974. Les déclarations traitées après cette date, mais avant le 31 décembre 1974, seront échantillonnées selon les mêmes normes et ajoutées à la partie existante de l'échantillon, de façon que l'on puisse présenter une analyse complète des déclarations T1 de 1973 dans l'édition définitive de Statistique fiscale de 1975.

Comme par les années passées, l'échantillonnage résulte d'un dépouillement séquentiel effectué par ordinateur. L'échantillon est stratifié et caractérisé par les cinq éléments suivants:

- 1) Source du revenu: revenu tiré d'un emploi, d'un travail autonome ou de placements.
- 2) Régions géographiques urbaines: des villes à population semblable ont été groupées en régions urbaines pour donner 15 groupes urbains dans tout le pays.
- 3) Régions géographiques rurales: pour chaque province ou territoire, les endroits non compris dans les régions urbaines sont compris dans un seul groupe, ce qui donne 13 zones d'échantillonnage supplémentaires.
- 4) Statut fiscal: imposable ou non imposable
- 5) Palier de revenu: pour les déclarations imposables, il y a quatre paliers de revenu total et pour les déclarations non imposables, il en existe trois.

Ces caractéristiques ($3 \times (13 + 15) \times 7$) définissent 588 strates régulières. Dans ces cellules, les coefficients d'échantillonnage varient de 1:1 à 1:156, les plus élevés se situant dans les cellules de revenus tirés d'emplois dans les régions à population dense de l'Ontario et du Québec.

Globalement, le nombre total de déclarations analysées constituait 4.1% du nombre total de déclarations traitées jusqu'au 8 octobre 1974, soit:

| | |
|---|------------|
| Nombre de déclarations analysées..... | 10,946,385 |
| Nombre de déclarations de l'échantillon..... | 447,773 |

L'échantillonnage accélère l'analyse du grand nombre de déclarations produites et on a constaté qu'il donnait des résultats d'ensemble exacts; bien qu'on ne puisse espérer obtenir dans une analyse détaillée le même niveau d'exactitude que dans le cas de groupes plus importants, un taux plus élevé d'échantillonnage des régions et catégories comprenant peu d'individus tend à augmenter l'importance de ces groupes.

Sources de renseignements—L'analyse statistique des déclarations de 1973 a été faite au Centre des données fiscales. Les données fondamentales de l'échantillon choisi, qui avaient été reportées par perforation sur les fiches initiales de cotisation, ont été complétées par certains renseignements supplémentaires qui ont été transcrits par les employés de la statistique, reportés par perforation et réunis subséquentement aux données fondamentales. Les statistiques sont extraites des déclarations dont la cotisation a été établie. Plus tard, une partie des déclarations font l'objet d'une nouvelle cotisation et aucun changement en

tables were prepared and printed using a computer at the Data Centre. The source of the various statistical items is given below:

Number of Returns (Items 1-3)—This refers to the number of returns filed for the taxation or calendar year 1973. Final date for filing without penalty was May 21, 1974. No cognizance is taken of second returns filed in amendment of an original. A return is considered “taxable” when a tax is assessed; otherwise a return is “non-taxable”.

Wages and Salaries (Item 4)—The amount reported under this heading is the wage or salary income together with taxable allowances and benefits, and directors’ fees. The required information is the aggregate of amounts shown as “Total Earnings before Deductions”, less any Commissions included in Total Earnings plus Directors’ Fees. This figure is gross, the allowable expenses of employment being shown as Items 41 and 42.

Commissions from Employment (Item 5)—This item has been identified from the entry on page 2 “Commissions, if any included in above Total (Earnings)”. The figure is gross, any allowable expenses claimed as a deduction from such income being included with Items 41 and 42.

Other Employment Earnings (Item 6)—This item consists of adult training allowances, net research grants, tips and gratuities as reported on this line of the return.

Unemployment Insurance Benefits (Item 7)—This is the amount reported under this heading.

Old Age Pension (Item 8)—This is the amount reported as “Old Age Security Pension”.

CPP or QPP Benefits (Item 9)—This is the amount reported on the line “Canada or Quebec Pension Plan benefits”.

Other Pensions or Superannuation (Item 10)—This is the amount reported under this heading and includes all other pension income.

Net business Income (Item 11)—The net business income is found on page 4 under the heading “Income from Self-Employment”.

Net Professional Income (Item 12)—This is the total of amounts shown on page 4 as a net “Professional Income”. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified as “wages and salaries” under item 4. The main sources of professional income may be ascertained by examination of the professional occupations in Table C.

Net Commission Income (Item 13)—Information for this item has been picked up from page 4. Commission income is shown on a net basis, that is, after the deduction of expenses.

résultant n’est compté aux fins de la statistique. Les tableaux ont été préparés et imprimés par un ordinateur au Centre des données fiscales. On trouvera ci-après la source des différents postes statistiques.

Nombre de déclarations (Postes 1 à 3)—Signifie le nombre de déclarations produites pour l’année d’imposition ou l’année civile 1973. La date ultime jusqu’à laquelle on pouvait produire sa déclaration sans mériter une pénalité était le 21 mai 1974. On n’a pas tenu compte des secondes déclarations produites à titre de modification d’une déclaration initiale. On considère comme déclaration «imposable» celle qui donne lieu à un impôt; autrement, une déclaration est «non imposable».

Salaires et traitements (Poste 4)—Le montant indiqué à ce poste est le revenu en salaires ou traitements, augmenté des allocations et prestations imposables et des jetons de présence d’administrateurs. Ce qu’il faut indiquer, c’est le total des montants figurant à la rubrique «Total des gains avant les déductions», moins toutes commissions comprises dans le total des gains, plus les jetons de présence d’administrateurs. Il s’agit d’un montant brut, toutes les dépenses déductibles relatives à un emploi étant comprises dans les postes 41 et 42.

Commissions tirées d’un emploi (Poste 5)—Ce poste a été tiré de la page 2 «Commissions (s’il en est) incluses dans le total (gains) ci-dessus». Il s’agit d’un montant brut, tous frais déductibles réclamés en déduction du revenu étant compris dans les postes 41 et 42.

Autres gains provenant d’un emploi (Poste 6)—Ce poste comprend les allocations de formation des adultes, le montant net des subventions de recherches, les pourboires et les gratifications figurant sur cette ligne de la déclaration.

Prestations d’assurance-chômage (Poste 7)—Montant déclaré sous ce titre.

Pension de vieillesse (Poste 8)—Montant déclaré à «Pension de sécurité de la vieillesse».

Prestations du R.P.C. ou du R.R.Q. (Poste 9)—Montant déclaré sur la ligne des «Prestations du Régime de pensions du Canada ou du Régime des rentes du Québec».

Autres pensions ou pensions de retraite (Poste 10)—Montant déclaré sous ce titre—comprend tout autre revenu sous forme de pension.

Revenus nets tirés d’une entreprise (Poste 11)—Le revenu net tiré d’une entreprise est indiqué à la 4, à la rubrique «Revenus provenant d’un travail pour votre propre compte».

Revenus professionnels nets (Poste 12)—C’est le total des montants figurant à la page 4, à la rubrique «Revenus professionnels» nets. On peut le définir de façon générale comme étant le revenu tiré par un contribuable à son propre compte de l’exercice d’une profession libérale dans un but lucratif. Si un membre d’une profession libérale est employé à traitement annuel par une compagnie, un gouvernement ou un établissement, sa rémunération relève du poste 4, «Salaires et traitements». On trouvera les principales sources de revenus professionnels en examinant les occupations professionnelles au Tableau C.

Revenus nets de commissions (Poste 13)—Les renseignements au sujet de ce poste ont été tirés de la page 4. Il s’agit du revenu net, c’est-à-dire, après la déduction des frais.

Net Farming or Fishing Income (Item 14)—The net farming income is found on the line “Farming Income” on page 4 and the net fishing income on the line “Fishing Income” on page 4.

Taxable Amount of Dividends (Item 15)—This is the actual amount of dividends received from taxable Canadian corporations plus one-third as reported for this type of income on the return. These are before deductions are made for carrying charges. The tax credits applicable to these dividends are shown in Item 54.

Included are amounts designated as “Dividends from taxable Canadian corporations” which form part of the income allocated under an employees’ profit sharing plan, or received from an estate or trust or a personal corporation.

Bond Interest (Item 16)—This item represents amounts specified as bond interest in the Statement of Investment Income (Schedule 4). Interest on “mortgages, notes, and other securities” is treated as mortgage interest.

Bank Interest (Item 17)—This is the total of all amounts specified as interest on bank or other deposits in the Statement of Investment Income (Schedule 4). Unspecified interest reported on the return is also entered under this heading.

Mortgage Interest (Item 18)—Mortgage interest is abstracted from the “Statement of Investment Income” (Schedule 4) opposite the heading “Interest from Mortgages, Notes and Other Securities”.

Income from Trust (Item 19)—This includes any amounts reported, whether paid or accrued, under Investment Income as “Trusts”. This does not include any portion of trust income consisting of “Dividends from taxable Canadian corporations”.

Annuity Income (Item 20)—This includes the taxable portion only of Annuity Income as reported in the Statement of Investment Income (Schedule 4), and also payments under an income-averaging annuity contract reported on the “Other Income” line of Page 2.

Other Canadian Investment Income (Item 21)—This includes amounts of Investment Income shown as “Royalties” and “All other Canadian Investment Income”. This will include income from a personal corporation except for any portion segregated as “Dividends from taxable Canadian corporations”.

Foreign Investment Income (Item 22)—This is the total of amounts from foreign sources in the “Statement of Investment Income” (Schedule 4).

Net Rental Income (Item 23)—This is the total of amounts of net rental income reported on the “Rental Income” line on page 2.

Net Taxable Capital Gains (Item 24)—This is the amount reported on Page 2 as “Taxable capital gains or allowable capital losses”. This represents one-half the actual total capital gains or losses as reported in Schedule 2, with the amount of allowable loss limited to a maximum of \$1,000. A further analysis of the sources of capital gains in shown in Table K.

Revenus nets de l'agriculture ou de la pêche (Poste 14)—Le revenu net tiré de l'agriculture est indiqué à la ligne «Revenus de l'agriculture» à la page 4 et le revenu net tiré de la pêche est indiqué à la ligne «Revenus de la pêche» à la page 4.

Montant imposable des dividendes (Poste 15)—Il s'agit du montant réel des dividendes de corporations canadiennes imposables, majoré du tiers, conformément à la déclaration. Il s'agit du montant des dividendes avant la déduction des frais incidents. Les crédits d'impôt applicables à ces dividendes sont indiqués au poste 54.

Sont compris les montants désignés comme «Dividendes de corporations canadiennes imposables», qui font partie du revenu attribué en vertu d'un régime de participation des employés aux bénéfices ou qui proviennent d'une succession ou d'une fiducie, ou encore d'une corporation personnelle.

Intérêts obligatoires (Poste 16)—Représente les montants indiqués à «Intérêts—Obligations» dans l'«État des revenus de placements» (Annexe 4). «Les intérêts d'hypothèques, de billets et d'autres titres» sont assimilés aux intérêts d'hypothèques.

Intérêts bancaires (Poste 17)—Il s'agit du total de tous les montants inscrits comme intérêts sur les dépôts en banque et autres dépôts dans l'«État des revenus de placements» (Annexe 4). Les intérêts non spécifiés qui sont inscrits dans la déclaration figurent aussi sous cette rubrique.

Intérêts d'hypothèques (Poste 18)—Les intérêts hypothécaires sont tirés de l'«État des revenus de placements», vis-à-vis de la rubrique «Intérêts d'hypothèques, de billets et d'autres titres».

Revenus de fiducies (Poste 19)—Comprend tous les montants (versés ou accumulés) indiqués à la ligne «Fiducies» de la rubrique «Intérêts et autres revenus de placements». Cela ne comprend aucune partie des revenus de fiducies constitués de «dividendes de corporations canadiennes imposables».

Revenus de rentes (Poste 20)—Ce montant comprend seulement la partie imposable des revenus de rentes indiqués dans l'«État des revenus de placements» (Annexe 4), et aussi les versements effectués en vertu d'un contrat de rente à versements invariables, indiqués à la ligne «Autres revenus» de la page 2.

Autres revenus de placements au Canada (Poste 21)—Comprend les revenus de placements qui figurent aux rubriques «Redevances» et «Tous autres revenus de placements au Canada». Ce montant comprend également les revenus provenant d'une corporation personnelle, à l'exception de toute partie mise à part au titre de «Dividendes de corporations canadiennes imposables».

Revenus de placements à l'étranger (Poste 22)—C'est le total des montants provenant de sources situées à l'étranger, dans l'«État des revenus de placements» (Annexe 4).

Revenus nets de location (Poste 23)—Il s'agit du total des revenus nets de location, indiqué à la rubrique «Revenus de location» de la page 2.

Montant net des gains en capital imposables (Poste 24)—C'est le montant indiqué à la page 2, à la rubrique «Gains en capital imposables ou pertes en capital déductibles». Il représente la moitié du total réel des gains ou des pertes en capital indiqué dans l'Annexe 2, le montant des pertes en capital admissibles étant limité à \$1,000. On trouvera une autre analyse des sources des gains en capital dans le tableau K.

Miscellaneous Income (Item 25)—This includes any amounts shown on page 2 on the “Other Income” line except payments from income averaging annuity contracts (included with Item 20). Included are alimony or separation allowances received, scholarships, fellowships, bursaries and prizes for achievement, amounts received under a guaranteed annual wage plan, taxable portion of payments from an income maintenance insurance plan.

Total Income Assessed (Item 26)—This is the aggregate of Items 4 to 25 inclusive. It differs from Total Income as shown on the tax return only in that allowable expenses have not been deducted from employment earnings but are shown below under “Deductions” as Items 41 and 42.

Basic Personal Exemption (Item 27)—This is the basic exemption of \$1,600 which all taxpayers may claim.

Age and Disability Exemptions (Item 28)—Included here are the \$1,000 age exemption which may be claimed by persons aged 65 or over in 1973 and also the \$1,000 disability deduction for blind persons or for persons confined to bed or wheel chair.

Married or equivalent exemption (Item 29)—This is an additional exemption of \$1,400 which may be claimed by a married person if the spouse’s net income in the year while married was not over \$300, or by an unmarried person who may claim the equivalent of married exemption if he supported a relative whose income was not over \$1,700 and who resided in the same dwelling. A reduced exemption may be claimed if the spouse’s or dependant’s net income was over \$300 but not over \$1,700.

Wholly Dependent Children (Item 30)—This is the amount of the exemption which may be claimed for each wholly dependent child. The maximum claim is \$300 for children under age 16 and \$550 for children age 16 or over.

Other Dependants Exemption (Item 31)—This is the amount claimed as spent in support of parents, grandparents, brothers or sisters, aunts or uncles resident in Canada not exceeding \$300 if the dependant was under age 16 or \$550 if the dependant was age 16 or over.

Education Deduction (Item 32)—This deduction as claimed on Page 4 is \$50 for each month during which a student was in full-time attendance at an educational institution, and may be claimed by the student and/or a supporting individual.

Personal Exemptions (Item 33)—This is the “Total Personal Exemptions” claimed on page 2 and is the aggregate of Items 27 to 32 inclusive. It includes the marital exemption, the exemptions for age and for dependants, and also the disability and education deductions. The total is prorated to the period of residence in Canada.

CPP or QPP Contributions (Item 34)—This is the allowable deduction in respect of Canada or Quebec Pension Plan Contributions as shown on Page 2. The amount is net after subtracting any refund of contributions.

Autres revenus (Poste 25)—Comprend tous les montants inscrits à la ligne «Autres revenus» de la page 2, à l’exception des paiements reçus en vertu d’un contrat de rente à versements variables (compris dans le poste 20). Cela inclut les pensions alimentaires et les pensions de séparation, les bourses d’étude, les bourses de perfectionnement, les subventions de recherches et les prix pour des réalisations, les montants reçus en vertu de régimes de salaire annuel garanti et la fraction imposable des paiements reçus en vertu d’un régime d’assurance-salaire.

Total du revenu imposé (Poste 26)—Il s’agit du total des postes 4 à 25 inclusivement. Il diffère du «Revenu total» indiqué sur la déclaration d’impôt en ce que des dépenses admissibles n’ont pas été déduites des gains provenant d’un emploi, mais ont été indiquées à la rubrique «Déductions», aux postes 41 et 42.

Exemption personnelle de base (Poste 27)—Exemption de base de \$1,600 que tout contribuable peut demander.

Exemption en raison d’âge et d’invalidité (Poste 28)—Comprend les \$1,000 d’exemption en raison d’âge pouvant être demandés par les personnes âgées de 65 ans et plus en 1973 et la déduction de \$1,000 pour invalidité pouvant être accordée aux personnes aveugles ou confinées au lit ou à un fauteuil roulant.

Exemption de marié ou l’équivalent (Poste 29)—Exemption supplémentaire de \$1,400 pouvant être demandée par toute personne mariée si le revenu net du conjoint n’a pas dépassé \$300 dans l’année durant le mariage ou par une personne non mariée demandant l’équivalent de l’exemption de marié, si elle avait à sa charge un parent dont le revenu n’a pas dépassé \$1,700 et qui résidait avec elle. Une exemption réduite peut être demandée si le revenu net du conjoint ou de la personne à charge se situait entre \$300 et \$1,700.

Enfants entièrement à charge (Poste 30)—Montant de l’exemption pouvant être demandée pour chacun des enfants entièrement à charge. L’exemption maximale est de \$300 pour les enfants de moins de 16 ans et de \$550 pour les enfants de 16 ans et plus.

Exemption pour autres personnes à charge (Poste 31)—Montant demandé au titre du soutien de parents, de grands-parents, de frères, de sœurs, d’oncles ou de tantes résidant au Canada, et n’excédant pas \$300 si la personne à charge était âgée de moins de 16 ans, et \$550 si la personne à charge avait 16 ans ou plus.

Déduction relative aux études (Poste 32)—Montant de \$50, demandé à la page 4 pour chaque mois de fréquentation à plein temps d’un établissement d’enseignement et pouvant être réclamé par l’étudiant ou une personne qui en a la charge.

Exemptions personnelles (Poste 33)—Il s’agit du «Total des exemptions personnelles demandées à la page 2 postes 27 à 32, inclusivement. Comprend l’exemption de marié, les exemptions en raison d’âge et à l’égard de personnes à charge, ainsi que les déductions relatives aux études et pour invalidité. Le total des montants est proportionnel à la durée de la résidence au Canada pendant l’année.

Cotisations au R.P.C. ou R.R.Q. (Poste 34)—Il s’agit du montant déductible à l’égard des cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec, comme il est indiqué à la page 2. On obtient le montant net des cotisations après avoir soustrait tout remboursement de cotisations.

Unemployment Insurance Premiums (Item 35)—This is the amount deducted for premiums paid for unemployment insurance and withheld by the employer less any overpayment of premiums to be refunded.

Registered Pension Plan Contributions (Item 36)—This shows the amount deducted from wages and salaries in respect of contributions to a registered pension plan. This amount is designated as “registered pension plan contributions”.

Retirement Savings Plan Premiums (Item 37)—This shows the amount deducted from income in respect of premiums paid under a registered retirement savings plan. The amount is designated as “Registered retirement savings plan premiums”.

Union and Professional Dues (Item 38)—This includes claims made on the line “Annual union, professional or like dues”.

Tuition Fees (Item 39)—This is the amount claimed on this line of Page 2 as a deduction.

Child Care Expenses (Item 40)—This is the amount of the claim for child care expenses as shown on Page 2.

General Expense Allowance (Item 41)—This deduction is 3% of employment income up to a maximum of \$150. Commission salesmen who are employees and are claiming expenses, other than travel expenses are not entitled to claim this deduction.

Other Expenses of Employment (Item 42)—This is the amount of “Other Allowable Expenses” claimed as a deduction from “Total employment earnings” on Page 2. Included are travelling costs, costs of tools, supplies, etc. incurred in the course of employment, costs of meals and lodgings in the case of transport employees, expenses incurred by salesmen in earning commission income.

Standard Deductions (Item 43)—The Act permits a Standard Deduction of \$100 from income in lieu of detailing specific claims for charitable donations and medical expenses. This item includes the amount claimed under this heading.

Medical Claims (Item 44)—The actual claim under the heading “Allowable Portion of Medical Expenses” is reported here. This represents the total medical expenses less 3% of net income.

Charitable Donations (Item 45)—This is the total of the allowable claims for “Charitable Donations”. Charitable donations to a maximum of 20% of net income are an allowable deduction from net income if the claim is supported with receipts. Donations not allowed because of this limitation may be carried forward to the immediately succeeding year.

Other Deductions (Item 46)—This item includes amounts claimed on this line of Page 2, consisting of moving expenses, carrying charges on investment income, alimony payments, income averaging annuity premiums, non-capital business losses of other years, gifts to the Crown and Canada Pension Plan contributions claimed in respect of personal employees of the taxpayer.

Primes d'assurance-chômage (Poste 35)—Montant déduit à l'égard des primes versées à l'assurance-chômage et retenu par l'employeur, moins tout paiement en trop devant être remboursé.

Cotisations à un régime enregistré de pensions (Poste 36)—Poste indiquant le montant retenu sur le traitement à l'égard des cotisations à un régime enregistré de pensions. Ce montant est appelé «Cotisations à un régime enregistré de pensions».

Primes d'un régime enregistré d'épargne-retraite (Poste 37)—Il s'agit du montant déduit du revenu à l'égard de primes versées en vertu d'un régime enregistré d'épargne-retraite. Ce montant est appelé «Primes d'un régime enregistré d'épargne-retraite».

Cotisations syndicales et professionnelles (Poste 38)—Comprend les déductions demandées à la ligne «Cotisations annuelles syndicales, professionnelles ou semblables».

Frais de scolarité (Poste 39)—Montant de la déduction demandée à la ligne des «Frais de scolarité», à la page 2 de la déclaration.

Frais de garde d'enfants (Poste 40)—Montant demandé à la page 2 pour des frais de garde d'enfants.

Déduction des frais généraux (Poste 41)—Déduction égale à 3% du revenu provenant d'un emploi, jusqu'à concurrence de \$150. Les vendeurs à la commission à l'emploi d'une autre personne et demandant la déduction de leurs frais autres que les frais de déplacement n'ont pas droit à cette déduction.

Autres frais relatifs à l'emploi (Poste 42)—Il s'agit du montant des «Autres frais déductibles» demandé à titre de déduction du «Total des gains provenant d'un emploi», à la page 2. Il comprend les frais de déplacement, d'outillage, de matériaux, etc. engagés dans le cadre d'un emploi, les coûts des repas et du logement dans le cas des employés s'occupant de transport, les dépenses engagées par les vendeurs à la commission pour gagner leur revenu.

Déduction uniforme (Poste 43)—La Loi autorise une déduction uniforme de \$100 au lieu de demander un état détaillé des dons de charité et des frais médicaux. Ce poste comprend le montant demandé à la rubrique du même nom.

Demande de déduction de frais médicaux (Poste 44)—Il s'agit de la déduction pour frais médicaux réclamée à la ligne «Tranche déductible des frais médicaux»; la demande vise le total des frais médicaux, moins 3% du revenu net.

Dons de charité (Poste 45)—Total des montants déductibles à la ligne «Dons de charité». Ces derniers sont déductibles du revenu net, jusqu'à concurrence de 20% du revenu net si des reçus sont annexés. Les montants en sus des 20% peuvent être reportés à l'année qui suit.

Autres déductions (Poste 46)—Comprend les montants demandés à la ligne correspondante, à la page 2 de la déclaration, soit les frais de déménagement, les frais financiers se rapportant à un revenu de placements, les pensions alimentaires, les primes de contrats de rente à versements invariables, les pertes commerciales, autres qu'en capital d'autres années, les dons à la Couronne et les cotisations au Régime de pensions du Canada demandées à l'égard des employés attachés à la personne du contribuable.

Total Deductions (Item 47)—This is the aggregate of Items 34 to 46 inclusive.

Taxable Income Assessed (Item 48)—This is the amount taxable after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income (Item 26). It should be noted that Family Allowances, Youth Allowances, Workmen's Compensation Payments, War Disability Pensions, Blind Persons' Allowances, Guaranteed Income Supplement, Disabled Persons' Allowances, Mothers' Allowances and Old Age Assistance payments are not required to be reported and are not included in income.

Federal Tax Payable (Item 49)—This figure is the amount of Federal Income Tax Payable as computed by the Department. This is after deductions have been made for the Dividend Tax Credit of 20%, for the Abatement of 24% for Quebec Income Tax, the 1973 Tax Reduction, Foreign Tax Credits, and the addition of 30% Surtax for residents of the Territories and persons not resident in Canada.

Provincial Tax Payable (Item 50)—This is the amount of Provincial Tax Payable as computed by the Department. Persons resident on the 31st December, 1973, in a province other than Quebec are liable for Provincial Income Tax on income earned in the province of residence at the rate applicable for the province. Residents of the Territories are not liable for Provincial Income Tax on income earned in the Territories. Income earned in a province outside the province of residence is liable for Provincial Income Tax applicable to the province, even if the province of residence is Quebec. These Provincial Income Taxes are collected by the Federal Government on behalf of agreeing provinces. The Province of Quebec collects its own income tax. The amounts shown as Provincial Tax Payable are after any deductions have been made for foreign tax credits or for provincial tax reduction (Ontario), but are not reduced by provincial tax credits.

Total Tax Payable (Item 51)—This is the total of the amounts of Federal Tax Payable and Provincial Tax Payable. (Items 49 and 50).

Canada Pension Plan Contributions (Item 52)—This item covers the total contributions to the Canada Pension Plan payable by the individual on employment earnings and self-employed earnings. The figure is net of refunds of Canada Pension Plan Overpayment claimed on the return. Contributions to the Quebec Pension Plan are excluded from this item.

Basic Federal Tax (Item 53)—This is the amount of the Basic Federal Tax as calculated by the Department. It represents the Total Federal Income Tax on the taxable income plus any tax adjustments and less dividend tax credit. It is before deductions have been made for the 1973 tax reduction, and before deducting abatements for Quebec Income Tax, and adding Surtax for individuals not subject to Provincial Income Tax.

Total des déductions (Poste 47)—Ensemble des postes 34 à 46, inclusivement.

Revenu imposable (Poste 48)—C'est le montant imposable, compte tenu de toutes les exemptions et déductions. Le code utilisé pour la répartition par catégorie de revenu ne se fonde pas sur ce montant mais bien sur le total du revenu (poste 26). A remarquer qu'il n'est pas nécessaire de déclarer les allocations familiales, les allocations aux jeunes, les indemnités pour accidents du travail, les pensions d'invalidité de guerre, les allocations aux aveugles, le supplément du revenu garanti, les allocations aux invalides, les allocations aux mères nécessiteuses et les paiements d'assistance-vieillesse, qui ne sont pas compris dans le revenu.

Impôt fédéral à payer (Poste 49)—C'est le montant d'«impôt fédéral sur le revenu à payer», calculé par le Ministère, après la déduction de 20% au titre de «dégrèvement pour dividendes», l'abattement de 24% au titre de l'impôt sur le revenu du Québec, la réduction d'impôt de 1973, les dégrèvements pour impôt étranger, et l'addition de la surtaxe de 30% pour les résidents des Territoires et les personnes ne résidant pas au Canada.

Impôt provincial à payer (Poste 50)—C'est le montant d'impôt provincial à payer calculé par le Ministère. Les personnes qui résidaient au 31 décembre 1973 dans une province autre que le Québec sont assujetties à l'impôt provincial sur le revenu portant sur le revenu gagné dans la province de résidence, au taux qui s'applique à cette province. Les résidents des Territoires ne sont pas assujettis à l'impôt provincial sur le revenu portant sur le revenu gagné dans les Territoires. Le revenu gagné dans une province autre que la province de résidence est assujetti à l'impôt provincial sur le revenu qui s'applique à cette province, même si la province de résidence est le Québec. Ces impôts provinciaux sur le revenu sont perçus par le gouvernement fédéral au nom des provinces qui ont signé l'entente. La province de Québec perçoit son propre impôt sur le revenu. Les montants indiqués sur la ligne de l'«impôt provincial à payer» ont été établis après déduction des dégrèvements pour impôt étranger et de la réduction d'impôt provincial (Ontario), mais ils ne sont pas diminués des crédits d'impôt provinciaux.

Total de l'impôt à payer (Poste 51)—Total des montants de l'impôt fédéral à payer et de l'impôt provincial à payer (Postes 49 et 50).

Cotisations au Régime de pensions du Canada (Poste 52)—Ce poste comprend le total des cotisations payables par les particuliers au Régime de pensions du Canada sur les gains provenant d'emplois et sur les gains provenant d'un travail autonome. Le montant a été diminué des remboursements de paiements en trop, faits en vertu du Régime de pensions du Canada et réclamés dans la déclaration. Les versements effectués au Régime de rentes du Québec ne sont pas compris dans le présent poste.

Impôt fédéral de base (Poste 53)—Il s'agit du montant d'impôt de base calculé par le Ministère. Il représente le total de l'impôt fédéral sur le revenu frappant le revenu imposable, plus tous les rajustements d'impôt, moins les dégrèvements pour dividendes. C'est le montant obtenu une fois les déductions opérées au titre des abattements pour impôts provinciaux et pour la réduction d'impôt accordée en 1973, et avant la déduction des abattements au titre de l'impôt sur le revenu du Québec et l'addition de la «surtaxe frappant les particuliers non assujettis à un impôt provincial».

Dividend Tax Credit (Item 54)—This is the amount computed as the allowable dividend tax credit, which is 20% of taxable amount of dividends from taxable Canadian corporations, not exceeding the total federal income tax after adjustments.

Foreign Tax Credit (Item 55)—This is the amount deducted from the total tax on account of allowable foreign tax credits, whether federal or provincial.

Dégrèvement pour dividendes (Poste 54)—C'est le montant calculé à titre de dégrèvement accordé pour les dividendes, qui est de 20% des dividendes nets de corporations canadiennes imposables, jusqu'à concurrence de l'impôt fédéral sur le revenu à payer une fois les redressements effectués.

Dégrèvement pour impôt étranger (Poste 55)—C'est le montant déduit du total de l'impôt au titre des dégrèvements accordés soit par le gouvernement fédéral, soit par les provinces au titre des impôts étrangers.

Description of Tables

TABLE A—GENERAL STATEMENT BY PROVINCE

This table shows the most significant income and tax statistics by province. The figures for taxable and non-taxable returns are shown both separately and consolidated. In this table, and only in this table, the allocation of returns by province or territory is on the basis of the province in which the taxpayer was resident on 31st December 1973 as reported on the front of the T1 return. If the individual filing the return resided outside of Canada on 31st December, his return, in this table, has been included with "Non-residents". In all other provincial tables, the allocation is on the basis of the taxpayer's address at the time of filing. The amounts of Federal Tax Payable, and Provincial Tax Payable are as assessed.

TABLE B—ALL RETURNS BY INCOME CLASS

In this table all returns are classified according to the size of the total income assessed. Taxable returns and all returns, both taxable and non-taxable, are analyzed in alternate columns. The class marked \$1,000 to \$1,500 includes all returns with total incomes of \$1,000 or more up to but not including incomes of \$1,500. Some returns with less than \$1,000 income are taxable which requires an explanation since normally the exemptions are at least \$1,700. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions prorated to the same period and (3) certain returns which are taxable only in respect of lump sum pension payments which are excluded from the total income. No taxable income is reported on such returns and the exemptions may exceed the total income recorded. A small portion of returns in the higher income classes may be classified as non-taxable. This can arise because business or farm losses of earlier years may offset the current year's income, or because of such factors as foreign tax credits, unusual medical expenses, allowable deductions from investment income and gifts to the crown.

TABLE C—ALL RETURNS BY OCCUPATION

In this table all returns are classified according to occupation. Taxable returns and all returns, both taxable and non-taxable, are analyzed in alternate columns. This classification is based, in general, on the taxpayers' method of earning income rather than strictly on the type of work performed. This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform.

Description des tableaux

TABLEAU A—ÉTAT GÉNÉRAL PAR PROVINCE

Les éléments les plus importants de la statistique du revenu et de l'impôt sur le revenu par province ont été réunis dans ce tableau. Les statistiques des revenus imposables et des revenus non imposables sont données séparément et globalement. C'est seulement dans ce tableau que la répartition des déclarations par province ou territoire se fonde sur la province ou le territoire de résidence du contribuable au 31 décembre 1973, indiqué(e) en première page de la déclaration T1. Si le contribuable résidait hors du Canada le 31 décembre, sa déclaration, aux fins du tableau, a été inscrite à la rubrique «Non-résidents». Dans tous les autres tableaux donnant une répartition par province, cette répartition a été faite d'après l'adresse du contribuable à l'époque où il a produit sa déclaration. Les montants d'«Impôt fédéral à payer» et d'«Impôt provincial à payer» correspondent aux cotisations établies.

TABLEAU B—TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

Dans ce tableau, toutes les déclarations sont classées d'après l'importance du revenu total établi. Les déclarations imposables et toutes les déclarations, imposables ou non, font l'objet d'une analyse dans des colonnes successives. La catégorie, par exemple, de \$1,000 à \$1,500 comprend toutes les déclarations comportant un revenu total de \$1,000 ou plus, jusqu'à \$1,500 exclusivement. Certaines déclarations comportant un revenu inférieur à \$1,000 sont imposables, ce qui exige une explication puisque normalement les exemptions sont d'au moins \$1,700. Cela se produit dans les cas suivants: (1) Les déclarations produites par certains non-résidents du Canada à l'égard du revenu de provenance canadienne ne comportent pas d'exemptions personnelles. (2) Les particuliers résidant au Canada seulement une partie de l'année d'imposition font l'objet d'une cotisation sur le revenu qu'ils ont gagné pendant leur période de résidence au Canada, les déductions étant calculées au prorata pour la même période. (3) Certaines déclarations ne sont effectivement imposables qu'en ce qui a trait à des paiements forfaitaires de pension, qui sont exclus du revenu total. Aucun revenu imposable n'est indiqué dans ces déclarations et les exemptions peuvent être supérieures au revenu total déclaré. Une faible proportion des déclarations qui se trouvent dans les paliers de revenu les plus élevés peuvent être classées comme non imposables. Cela peut se produire lorsque des pertes commerciales ou agricoles d'années antérieures amoindrissent le revenu de l'année courante ou lorsque certains facteurs, comme les dégrèvements pour impôt étranger, les frais médicaux sortant de l'ordinaire, les déductions admises sur le revenu de placements et les dons à la Couronne entrent en ligne de compte.

TABLEAU C—TOUTES LES DÉCLARATIONS PAR PROFESSION

Toutes les déclarations de ce tableau sont classées selon la profession. Les déclarations imposables et toutes les déclarations, imposables ou non, font l'objet d'une analyse dans des colonnes successives. Le classement des particuliers se fonde surtout sur la façon de gagner le revenu plutôt que sur le genre de travail accompli. Nous avons adopté cette méthode parce que nous avons trouvé que la source du revenu est une méthode systématique et uniforme de classement, alors que les descriptions qui nous sont fournies par plusieurs particuliers ne sont

Professionals as classified here are self-employed persons with professional fees as their principal source of income. Professionals earning the major part of their income in the form of salary are classified as employees. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The classification "Other professionals" includes engineers, architects, entertainers, nurses, osteopaths, chiropractors, surveyors, veterinarians, tax consultants, investment counsellors. The large employee class has been subdivided according to whether the taxpayer is employed by a business, an institution or school, or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. The classification "Salesmen" includes only those reporting "Commission Income from Self-Employment" as their principal source of income. Individuals who derive the bulk of their income from the rental of real estate are shown as "property owners". "Unclassified" includes those whose principal source of income is alimony or certain miscellaneous types of incomes, hunters, trappers and guides.

pas uniformes.

Les membres de professions libérales dont il est question ici sont des personnes établies à leur propre compte dont la source principale de revenu est constituée par les honoraires professionnels. Les membres de professions libérales qui gagnent la plus grande partie de leur revenu sous forme de traitements sont classés comme étant des employés. Ainsi, il est probable que le nombre de médecins, avocats, etc. indiqué ici soit moindre que le nombre qui est indiqué dans le répertoire des professions. La catégorie «Autres professions libérales» comprend les infirmières, ostéopathes, chiropraticiens, arpenteurs, vétérinaires, spécialistes en impôt et conseillers en placements. La vaste catégorie des employés a été subdivisée selon que le contribuable est au service d'une entreprise commerciale, d'un établissement ou d'une école ou d'un genre quelconque d'organisme gouvernemental. Les employés au service de particuliers ou d'agriculteurs, de même que les autres employés ne pouvant être inclus dans aucune autre catégorie, figurent parmi les «Employés non classés». Les employés des sociétés de la Couronne sont classés comme employés d'entreprises commerciales et non comme employés de l'État. La catégorie «Instituteurs et professeurs» ne comprend pas les non-enseignants au service d'écoles et de collèges. La catégorie «Vendeurs» ne comprend que ceux qui déclarent un «Revenu de commissions provenant d'un travail autonome» comme principale source de revenu. Les particuliers dont la majeure partie du revenu provient de la location de biens immeubles sont indiqués sous le titre «Propriétaires». La catégorie «Non classés» comprend ceux dont la principale source de revenu est constituée par une pension alimentaire ou ceux qui touchent divers genres de revenus, par exemple les chasseurs, les piégeurs et les guides.

TABLE D—ALL RETURNS BY PROVINCE

In this table, all returns are classified according to the address on the return at the time of filing. Taxable returns and all returns, both taxable and non-taxable, are analyzed in alternate columns. In this table it will be noted that some Provincial Tax Payable is shown for residents of the Province of Quebec, although the Federal Government does not collect provincial income tax on behalf of Province of Quebec. These amounts shown by residents of Quebec are collected on income earned in other provinces.

TABEAU D—TOUTES LES DÉCLARATIONS PAR PROVINCE

Dans ce tableau, toutes les déclarations sont classées d'après l'adresse indiquée sur la déclaration lors de la production. Les déclarations imposables et toutes les déclarations, imposables ou non, font l'objet d'une analyse dans des colonnes successives. Il est à remarquer que ce tableau indique des montants d'«Impôt provincial à payer» par des résidents de la province de Québec bien que le gouvernement fédéral ne perçoive pas l'impôt provincial sur le revenu pour le compte de cette province. Ces montants indiqués par des résidents du Québec sont perçus sur le revenu gagné dans d'autres provinces.

TABLE E—ALL RETURNS BY COUNTIES OR CENSUS DIVISION AND SELECTED LOCALITIES

In this table for each county or census division and for each locality which was separately tabulated, selected income and tax data are shown separately for taxable and for all returns. The figures for each county or census division include the figures for each of the selected localities within the area which appear immediately beneath the county or census division figures. Cities which are defined as metropolitan areas are based on definitions employed in the 1971 census, except that they do not include areas in adjacent counties but only within the county or census division in which they are mainly situated. In a few instances the census metropolitan area has been subdivided, namely, Halifax and Dartmouth, Quebec and Levis, Ottawa and Hull, Vancouver and New Westminster.

TABEAU E—TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

Dans ce tableau, pour chaque comté ou division de recensement et pour chaque localité qui a été analysée séparément, les données portant sur les revenus et sur l'impôt sont indiquées séparément pour ce qui est des déclarations imposables et de toutes les déclarations. Les chiffres relatifs à chaque comté ou division de recensement comprennent les chiffres visant chacune des localités choisies du secteur qui sont indiquées juste au-dessous des chiffres relatifs au comté ou à la division de recensement. Les villes qui sont désignées comme étant des régions métropolitaines le sont en conformité des définitions employées dans le recensement de 1971, sauf qu'elles ne comprennent pas les secteurs des comtés adjacents, mais seulement ceux situés à l'intérieur du comté ou de la division de recensement où ils sont situés en majeure partie. Dans certains cas,

The locality codes employed do not identify subdivisions within metropolitan areas and therefore do not permit further breakdowns of the published data for cities.

TABLE F—ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

This table provides a distribution by total income class of all returns taxable and non-taxable according to marital status for tax purposes and number of dependants. A number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received incomes in excess of \$300 but less than \$1,700. The number of dependants shown does not include wives or dependants claimed in order to establish married or equivalent exemption.

TABLE G—ALL RETURNS BY PROVINCE AND INCOME

In this table the taxable returns and all returns for each province have been distributed by total income class. Allocation to a province is based on the taxpayer's address at the time of filing.

TABLE H—ALL RETURNS BY AGE, SEX AND INCOME

This table shows, for each of twelve age groups and for the total, the numbers and incomes for each sex by income groups for taxable returns and for all returns. "All returns" combines the figures for taxable and non-taxable returns.

TABLE I—ALL RETURNS BY OCCUPATION AND INCOME

This table shows the distribution of taxable returns and all returns within each occupational class by ranges of income. "All returns" combines the figures for taxable and non-taxable returns.

TABLE J—ALL RETURNS WITH DIVIDENDS, INTEREST OR SPECIFIED DEDUCTIONS BY INCOME CLASSES

This table provides a distribution by total income classes of all returns taxable and non-taxable which report income from dividends, bond or bank interest, or deductions specified as registered pension fund contributions, retirement savings plan premiums, CPP or QPP contributions, unemployment insurance premiums, medical claims and charitable donations. All income and deduction items are defined as for Tables B-D.

les régions métropolitaines du recensement ont été subdivisées, comme Halifax et Dartmouth, Québec et Lévis, Ottawa et Hull, Vancouver et New Westminster.

Les codes de localité utilisés n'identifient pas les subdivisions au sein des régions métropolitaines et, par conséquent, ne permettent pas de décomposer davantage les données publiées traitant des villes.

TABLEAU F—TOUTES LES DÉCLARATIONS SELON LA SITUATION DE FAMILLE, LES PERSONNES À CHARGE ET LE REVENU

Ce tableau répartit toutes les déclarations, imposables et non imposables, d'après la catégorie du revenu total, la situation de famille aux fins de l'impôt et le nombre de personnes à charge. Bien des personnes dont le revenu est inférieur à l'exemption de marié sont imposées à titre de personnes mariées. Il s'agit de contribuables dont le conjoint a touché un revenu supérieur à \$300, mais inférieur à \$1,700. Le nombre de personnes à charge indiqué ne comprend pas les épouses ni les personnes à charge dont il a été tenu compte pour établir l'exemption de marié ou l'équivalent.

TABLEAU G—TOUTES LES DÉCLARATIONS PAR PROVINCE ET REVENU

Dans ce tableau, les déclarations imposables et toutes les déclarations de chaque province ont été réparties par catégorie de revenu total. L'adresse des contribuables lors de la production des déclarations détermine la répartition entre les provinces.

TABLEAU H—TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LE REVENU

Ce tableau indique, pour chacun des douze groupes d'âge et pour le total, le nombre des contribuables et les revenus de chaque sexe selon les catégories de revenu pour les déclarations imposables et pour toutes les déclarations. La catégorie «Toutes les déclarations» groupe les chiffres des déclarations imposables et non imposables.

TABLEAU I—TOUTES LES DÉCLARATIONS PAR PROFESSION ET REVENU

Ce tableau donne la répartition des déclarations imposables et de toutes les déclarations dans chacune des catégories professionnelles selon le niveau de revenu. La catégorie «Toutes les déclarations» groupe les chiffres des déclarations imposables et non imposables.

TABLEAU J—TOUTES LES DÉCLARATIONS COMPORTANT DES DIVIDENDES, DES INTÉRÊTS OU DES DÉDUCTIONS DÉTERMINÉES PAR CATÉGORIE DE REVENU

Ce tableau donne la répartition, par catégorie de revenu total, de toutes les déclarations imposables et non imposables qui font état de revenus provenant de dividendes ou d'intérêts obligataires ou bancaires ou de déductions précises comme les contributions à une caisse enregistrée de pensions, les primes versées à un régime d'épargne-retraite, les cotisations au R.P.C. et au R.R.Q., les primes d'assurance-chômage, les frais médicaux et les dons de charité. Les définitions des postes afférents aux revenus et aux déductions sont conformes à celles des Tableaux B à D.

**TABLE K—ALL RETURNS WITH TAXABLE CAPITAL
GAINS OR ALLOWABLE CAPITAL LOSSES**

This table analyzes the principal sources of capital gain or loss as reported in Schedule 2, "Statement of Capital Dispositions". This statement contains a "Summary of Capital Gains" from which these data are obtained. The net gain or loss reported on the three major items (shares, real estate, and bonds and other property) are distributed by income class and broad occupation groups. The remaining three items (information slips, personal use property and listed personal property) are here combined under the heading "All Other Gains or Losses". Total capital gain or loss from all sources has been aggregated into gains and losses, and likewise the taxable gain or allowable loss. The taxable capital gain is one-half the total capital gain, but allowable losses are limited to \$1,000 maximum in the current year although the excess may be carried over to reduce taxable capital gains and other income in future years.

**TABEAU K—TOUTES LES DÉCLARATIONS COMPORTANT
DES GAINS EN CAPITAL IMPOSABLES OU
DES PERTES EN CAPITAL DÉDUCTIBLES**

Ce tableau analyse les sources principales de gains en capital ou de pertes en capital indiquées dans l'annexe 2, «État des dispositions de biens en immobilisations». Cet état comprend un «Sommaire des gains en capital», dont les données sont tirées. Les gains nets ou les pertes nettes déclarés à l'égard des trois articles principaux (actions, biens immeubles, obligations et autres biens) sont répartis par catégorie de revenu et par groupe général d'occupation. Les trois articles restants (feuillets de renseignements, biens à usage personnel et biens personnels désignés) sont ici compris dans «Tous autres gains ou pertes». Le total des gains et le total des pertes en capital de toutes provenances sont réunis en gains et en pertes, de même que les gains imposables et les pertes déductibles. Les gains en capital imposables correspondent à la moitié du total des gains en capital, mais les pertes en capital déductibles sont limitées à \$1,000 pour l'année courante, même si l'excédent peut être reporté pour minimiser les gains en capital imposables et autres revenus d'années ultérieures.

